

AUDITORS' PERSONALITY IN INCREASING THE BURNOUT

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ABSTRACT

Auditors; personality is deemed to have some effects on the burnout. This factor is considered important when the increase or decrease of burnout is identified. This research examines the moderating effect of type A personality on the relationship between role overload and burnout in audit contexts. Most burnout researches have focused on the correlation of various environmental factors, whereas individual differences factors also play an important role in the development of burnout. The data was done by means of survey on the participants and this includes 58 auditors (junior, senior and manager) who work at public accounting firms in Yogyakarta, Semarang, Jakarta and Palembang. The result shows that type A personality intensifies the relationship between role overload and burnout..

Key words: Role Overload, Burnout, Type A Personality.

KEPRIBADIAN AUDITOR DALAM MENINGKATKAN BURNOUT

ABSTRAK

Kepribadian auditor bisa dijadikan sebagai faktor penting dalam kaitannya dengan burnout. Faktor ini bisa dijadikan pula sebagai faktor penting ketika ada peningkatan atau penurunan burnout yang terjadi. Penelitian ini menguji pengaruh moderasi personaliti tipe A dengan hubungannya antara kelebihan beban kerja dan burnout di dalam konteks audit. Sebagian besar penelitian tentang kejenuhan hanya fokus pada korelasi faktor-faktor lingkungan, padahal kenyataannya perbedaan individu yang berperan dalam perkembangan burnout di dalam konteks audit. Penelitian ini menggunakan survei dalam mengumpulkan data dan diperoleh partisipan sejumlah 58 auditor (junior, senior dan manajer) yang bekerja di kantor akuntan publik di Yogyakarta, Semarang, Jakarta, dan Palembang. Hasilnya menunjukkan bahwa kepribadian tipe A memberikan efek pada hubungan antara kelebihan beban kerja dan burnout.

Kata Kunci: Kelebihan Beban Kerja, Burnout, Kepribadian Tipe A.

INTRODUCTION

Auditor is one of the critical points in auditing besides a process and post audit in a CPA firm (Tuanakotta 2011, Morris and Empson 1998). As such, the role of auditor in business and politics has no longer been a discourse, but it is a necessity and certainty. For that reason, the central function of auditor in providing professional service requires special skills, independent mental attitude and professional accuracy. Such requirements can be fulfilled when auditor has physical and spiritual opportunity in conducting his/her duties. Research with domain of auditing quality and performance has observed the characteristics of auditor personality as determinant judgment and performance of auditor (see, the review by Solomon and Trotman 2003). Likewise the reality, the failure or success of a public accounting firm is more determined by the setting of its human resources (read: auditor) rather than other elements, for example the ownership and intangible asset management (Brocheler et al. 2004).

So far, the research has focused on characteristics and working environment of audit (e.g: Fisher 2001; Rebele and Michaels 1990). They generally argue by reasoning that auditor deals with working environment that emphasizes and potentially reduces the outcome quality of its audit. One of the conditions being lack advantage faced by auditor is stress relating to work. The presence of possible work stress that may bring effects on an unsatisfying work and low performance should get special attention from the profession on public accounting. The audit performance that is quite poor may reduce the credibility of this profession and it allows the emergence of loss both financially and non-accounting.

Work stress is caused by a number of stressors, such as condition or characteristics of working environment that have threat on psychological condition of individual. Stress is additive accumulative, so the effect of stressor would increase the level of individual stress in a long term (Larson 2011). One of work stress forms that take writer's attention is burnout. The term of "burnout" was

introduced by Freudenberger (1974) and intensively investigated on domain of work health and psychology. Burnout is a response on chronic long term emotional and interpersonal situation whacking individual relating to working factors. Burnout can be categorized as the condition of physical, emotion, and mental exhaustion. A person who has this condition would lose energy, live spirit, and self confidence (Larson 2011). Burnout includes three dimensions: emotional exhaustion, decreasing of individual performance, and depersonalization (Cordes and Dougherty 1993). Emotional exhaustion is marked by the condition of energy loss and the presence of the feeling that the source of individual emotion has been used up. Decreasing of individual performance includes low motivation and self-esteem. Depersonalization is the condition of the loss of emotional attachment with others.

Fogarty et al. (2000) find that the tendency on burnout had by a public accountant is the result from some stressors. One of type burnout is role overload (Zohar 1997). Maslach and Jackson (1984) stated that burnout is believed as the result of role overload both quantitatively and qualitatively. An individual who has excessive qualitative load feels like losing his/her basic skills or talents that are needed to complete tasks effectively. Excessive qualitative work load occurs when an individual feels that the work would not be completed in limited time (Kahn 1978; Pines and Maslach 1978 in Cordes and Dougherty 1993).

Most researches of burnout still focus on the correlation of various factors of environment, whereas, individual differences play important role in the development of burnout (Maslach et al. 2001). The consequence of *role stress* has been examined in various researches on various professions, but the results from meta-analysis show the need to include personality type A as the moderator in role stress model (Jackson and Schuler 1985). The research that includes personality type A in role stress model has not included burnout as a construct affected by role

stressor, whereas, in the research development of role stress, burnout is proved as a construct that is affected by role stressor. The research of personality type A on the relationship of role stress model is much related to job satisfaction (Ivancevich et al. 1982; Keenan and McBain 1979). Empirical support on the presence of interaction effects including personality type A would provide a platform for Public Accounting Firm to investigate the development that focuses on individual as the target in stress intervention planning (Goolsby 1992) and would provide policy to review the policy. Personal characteristics contribute in explaining why an individual in high role stressor would have burnout, while some are not easy to have burnout.

The emergence of burnout condition can not be separated from the personality type owned by auditor. There are some types of personality that are resistant to stress, and some are not, so they are easy to be distressed in facing a problem so that it affects on poor working outcome and would affect on the loss of organization where they work.

This research aims to investigate the relationship between role overload and burnout with personality type A auditor as the moderation. Personality type A is a response of behavior that is characterized in a form of personality that has competitiveness, strong will, serious in reaching the goal; appreciate time, aggressive, hostile, hyper-alertness and inability to respond body signs on stress (Choo 1983). The relationship between burnout and one of its antecedents needs to be reviewed in the context of accountant public profession in Indonesia to build general findings of previous research. Next, this research also broadens the previous research by investigating the effect of moderation from behavior pattern of personality type A.

The respondents of this study are 58 auditors who have levels of junior, senior, and manager. They work at Public Accounting Firms in four cities: Yogyakarta, Semarang, Jakarta, and Palembang. The sampling technique is purposive sampling by the help of some people who have access to the pub-

lic accountant firm. Questionnaires are also distributed in socialization forum of Public Accountant Firm Law Draft held by Indonesian Public Accountant Institute.

This research uses survey technique in collecting data which is processed by regression analysis. The research result shows that role overload positively associates with burnout. This research also managed to find that personality type A intensifies the relationship between role overload and burnout. This research is important for strengthening behavioral accounting literature that focuses on the aspect of auditor individual characteristics and its relation with environment and working quality of audit. This research also contributes to organization management of public accountant firm in supporting the effort to improve working condition effectiveness and human resource management in public accountant firm. The understanding of burnout antecedent and its consequence may help the management of CPA firm in empowering auditor resource optimally in order to get high quality service. Auditor burnout management is one of variables that would result additional value to CPA firm.

THEORETICAL FRAMEWORK AND HYPOTHESIS

Stress related to work has been investigated in auditing profession (Choo 1992; Rebele and Michaels 1990; Weick 1983; Gaertner and Ruhe 1981; Senatra 1980; Friedman and Rosenman 1974; Sorenson and Sorenson 1974). Source of stress is generally related to *role conflict*, *role ambiguity* and *role overload* (Fogarty et al. 2000). The research that investigates effective stress management in work has been much investigated on public accountant, management accountant, internal auditor, and other professions outside accountant. Weick (1983) showed how stress is an important part that could not be separated from accounting practice. Argyris (1953) in Weick (1983) stated that accountants were having stress when they were in a failure condition, when they were having decreased ability to predict and the low of self-esteem.

This condition would cause the difficulty in doing innovative actions.

Stress is a dynamic condition experienced when individual is faced to the demand to conduct matters expected by environment, and decision taken by individual would bring important result even though the level of certainty is relatively low. Burnout shows particular type from working stress that consists of three dimensions: emotional exhaustion, depersonalization, and reduced personal accomplishment (Cordes and Dougherty 1993). *Burnout* is a negative emotional reaction on a work resulted from stressful working environment (Maslach and Jackson 1984; Maslach, Schaufeli, and Leiter 2001). *Burnout* is an important variable that is not only as the indicator of low employee's welfare, but also is related to attitude, health, and behavior (Cordes and Dougherty 1993; Lee and Ashforth 1996; Maslach et al. 2001).

Some antecedents that lead to the emergence of *burnout* peeled by Cordes and Dougherty (1993) and categorized in characteristics of working and role, organizational and personal. The research result showed that role conflict, role overload, and role ambiguity have the highest correlation with emotional exhaustion from burnout. Lee and Ashforth (1996) in meta-analysis of *job burnout* investigated various stressors and burnout including workload, work pressure, role ambiguity and role conflict.

The previous research that continually develops on burnout for auditor in examining role stress model puts this variable as mediation of the relation between job stressor (role conflict, role ambiguity, role overload) and job outcome (job satisfaction, turnover intention, job performance). The examination of role stress model that initially related directly between job stressor and job outcome actually had the result that was still contradictive. The next was Fogarty et al. (2000) that included burnout construct in role stress model as mediation variable between job stressor and job outcome. As well as the burnout research in auditor context in Indonesia, Murtiasri and Ghazali (2006) also gave empirical

evidence that was similar to Fogarty et al. (2000). Jones et al. (2010) broadened the model of Fogarty et al. (2000) by including healthy life style as a factor that could mitigate burnout on accountant. Jones et al. (2010), Fogarty et al. (2000), and Murtiasri and Ghazali (2006) succeeded to show the evidence that burnout was able to separate functional aspect (eustress) and dysfunctional (distress) from role stressor on job outcomes.

The emergence of burnout condition can not be separated from the personality type owned by auditor. There are some personalities that are resistant to stress, and there are some that are not, so they are easy to be distressed in facing a problem, so it affects on poor job outcome, and it would affect on the loss of organization where they work. Choo (1986) found the relation between job stress and personality type A. Fisher (2001) who examined role stress, personality type A, and satisfaction, and external performance, did not succeed to find evidence of the effect of personality type A moderation on the relationship between role stress component and job satisfaction and performance of auditor.

The previous research (Fogarty et al. 2000; Murtiasri and Ghazali 2006 and Jones et al. 2010) examined three components of role stressor on burnout and their effects on job outcome. The phenomena in practices show that between role stressor (role conflict, role ambiguity, role overload), the variable that is strongly felt by auditor is role overload. This is strengthened by Maslach and Jackson (1984) stating that burnout was believed as the result of role overload.

The research of burnout and role stress model (Fogarty et al. 2000; Murtiasri and Ghazali 2006; and Jones et al. 2010) has not included personality type as a variable that moderating the relation of role stressor on burnout. Whereas the effect of personality type is important in auditor's burnout condition management by CPA firm. By knowing personality type of auditor, then, when CPA firm conducts evaluation of auditor performance and auditing team determination in a assignment, it would be more suitable.

Burnout, Role Overload, Type A Personality

Burnout is a syndrome that consists of emotional exhaustion, depersonalization, and reduced working achievement that affect employees individually and organizationally (Maslach et al. 2001). Emotional exhaustion is sourced from role overload, role conflict, and role ambiguity (Fogarty et al. 2000; Jones et al. 2010), unrealistic personal expectation (Stevens and O'Neill 1983), excessive interpersonal interaction (Cordes and Dougherty 1993), and low effectiveness of stress management mechanism (Erera-Weatherley 1996).

Depersonalization emerges because of excessive interpersonal interaction and workload (Burke 1989). The third dimension of burnout is reduced working achievement caused by the lack of disclosure and or positive feedback (Jackson and Schuler 1986). Fogarty et al. (2000) stated that the cause of burnout was the presence of job stressor including role conflict, role ambiguity, and role overload.

Type-A behavior pattern (TABP) was initially identified by Friedman and Rosenman (1959) stating that the patient with coronary heart disease tended to do task quickly, had high competitive nature, was impatient by any ways to get his/her desired goal. Other features are to complete task less than determined time, achievement orientation, ambitious, aggressive, easily to get stressed, depressed, hastily, anxious, and often nervous, and talk vigorously. Choo (1986) stated that individual with personality type A tends to be competitive, and having fast paced life style makes them in a high level of anxiety when facing working environment in daily basis. Consequently, individual with personality type A would find difficulty in dealing work stress.

Fogarty et al. (2000), Murtiasri and Ghozali (2006), and Jones et al. (2010) gave empirical support that role overload on auditor would lead to burnout tendency. Auditor profession faces many auditing jobs in busy seasons by working more than 10 hours daily during several months (Jones et al. 2010). This condition leads to work load physically that affects psychological condition felt. Ac-

counting jobs faced along with strict deadline and job flow that cannot be controlled by implementing auditor would lead to role overload. The chronic role overload condition because of many assignments in high time pressure leads to burnout condition including emotional exhaustion, depersonalization, and decreased working achievement. Based on argumentation and literature support mentioned above, the first hypothesis is: H1: Role overload on auditor associates positively with burnout

Cooper and Payne (1991) in Choo (1986) stated that individual characteristic difference as the mediator from stress appraisal and the moderator from stress relation and outcome could be mapped in transactional model. Lazarus and Folkman (1984) stated that transactional model saw person and environment as a dynamic matter, had feedback one to another, and reciprocal. Stress emerged as the result from unbalancing between resources and demand. Two individuals in similar position, and get similar role stress, then, each individual would perceive role stress differently (Fisher 2001). This model emphasized that the difference in age, needs, value, education, and others in each person would result different perception and response on role stress.

Auditor in the condition of role overload would have both physical and psychological load that is excessive from the capacity owned by them. *Burnout* is believed as the result from overload quantitatively and qualitatively (Maslach and Jackson 1984). Individual with role overload quantitatively would feel of losing basic skills and talent owned to complete the task effectively (Cordes and Dougherty 1993). In the relation with environment controlling, Lee et al. (1990) found that a person's control with his/her interacting environment along with personality type A would affect performance and job satisfaction. Thus, if auditor with personality type A could not control the environment because the personality characteristics that are easily to get frustrated and is full of anxiety when being faced on high work load, would easily to have emo-

Table 1
Distribution of Questionnaires and Data Source

	Distributed	Returned
Yogyakarta	50	9
Semarang	20	4
Palembang	30	12
Jakarta	50	20
Seminar IAPI	50	30
Total	200	75
Do not fit the criteria		17
Could be processed		58
Respond rate		37.5%

tional exhaustion, depersonalization, and reduced work achievement. Based on the previous researches and argumentation mentioned above, then, the second hypothesis is:

H2: Personality type A intensifies the effect of role overload on burnout

RESEARCH METHOD

This research examines the effect of personality type A moderation on the relationship between role overload and burnout. The type of this research is cross sectional which involves a number of samples in a certain time. Data are collected by survey to respondent by using questionnaires, both through the help of contact person and direct visitation. Analysis unit used is auditor as an individual.

The population of this research is auditors (junior, senior, and manager) who work at CPA firm in several cities, which are Yogyakarta, Semarang, and Jakarta, as well as Palembang. The sampling technique uses purposive sampling method with criteria of non-partner auditor (junior, senior, and manager). Data collecting is done by the help of contact person who has access in some CPA firm and using Seminar forum of when socializing Law Draft of Public Accountant in Yogyakarta. The city selection is based on the potential for the accumulation data and the availability of contact person in those cities. Many other larger cities with more CPA firm, but there are no contact person available. This is meant to increase response rate and to control questionnaire completing by contact person that auditor really fills out the questionnaire and not administration

staff of neither the firm nor other employees.

Dependent variable of this research is role overload, while independent variable is burnout. Role overload is measured by the use of three questions from Beehr et al. (1976) instrument that is also used by Fogarty et al. (2000) and Jones et al. (2010). Burnout variable is measured by questions from instrument of Maslach Burnout Inventory (MBI) in 1981, but in this research, extension is done, which the measurement item does not use the frequency level of burnout on auditor, but it uses the perception of auditor in handling audit case given. This is aimed to avoid social expectation bias, that is bias because a person has tendency that becomes part of the person to bring herself or himself to something that is liked even though it is different to the real feeling about issue or topic that is being faced (Hartono 2008). This tendency causes the answer of respondent to be potentially bias and covering the true relationship between two variables (Ganster et al. 1983). Variable of personality type A uses instruments from structured interview (Friedman and Rosenman 1974) consisting of 21 items of type A from Jenkins Activity Survey. The higher score of the measurement shows that the person has a personality oriented to type A. Data analysis is using single regression for examining hypothesis 1. Absolute difference test is used to examine the effect of personality type A moderation (hypothesis 2).

DATA ANALYSIS AND DISCUSSION

200 questionnaires were distributed, and got

Table 2
Respondent Demographic

	Information	Total (Persons)	Percentage
Sex:	Female	29	50.0
	Male	29	50.0
Age:	20 - 30 years old	30	51.7
	30.1- 40 years old	18	31.0
	40.1- 50 years old	7	12.1
	>50 years old	3	5.2
Education:	D3	1	1.7
	S1 (undergraduate)	49	84.5
	S2 (graduate)	6	10.3
	S3 (postgraduate)	2	3.4
Position:	Manager	8	13.8
	Senior Auditor	27	46.6
	Junior Auditor	23	39.7
Working period:	< 2 years	15	25.9
	2 – 5 years	21	34.5
	5.1 -10 years	15	25.9
	>10 years	8	13.8

Source: Primary Data Processed (2011)

as many as 75 respondents (response rate of 37.5%). As many as 14 questionnaires were filled out by partners, so they have to be eliminated from the research sample. Role overload in this research is special for executor auditor. Executor auditor was faced directly to data collecting and had time limitation in conducting audit examination, so role overload and burnout were higher than partner. Three questionnaires were not completely filled out, so they could not be analyzed. Thus, the total number of questionnaires remained and could be processed is 58 pieces. Table 1 describes questionnaires distribution and data source.

Demographic data includes 29 females (50%) and 29 males (50%), with the most respondents in the age of 20-30 years old (51.7%). The majority education degree is undergraduate (84.5%) with the most number of position is senior auditors as many as 27 auditors (46.6%), with the working experience of 2-5 years as many as 21 auditors (34.5%). Table 2 presents detail respondent demographic.

The result of data quality testing includes reliability testing and validity testing is shown on Table 3. A construct is reliable when it gives the value of Cronbach's alpha >

0.60 and it is valid when it has correlation coefficient between questions and total score is significant. From the result of testing obtained, variables role overload, personality type A, and burnout have fulfilled the requirement of validity and reliability because all variables have value of Cronbach's alpha above 0.60 and correlation between questions and total score is significant.

Hypothesis 1 testing was done by single linear regression to examine the effect of role overload on burnout separately while hypothesis 2 testing for examining the effect of type A personality moderation on the relationship between role overload and burnout used absolute value difference test. Ghazali (2011) stated that regression model with an absolute different value from independent variable is more favorable because it related to the combination between independent variable and moderation variable. The testing result in overall can be seen on Table 4.

Role overload turns out to associate positively on burnout with the p value of 0.006 and implicates that the more excessive work load felt by the auditor, the higher the level of burnout. Positive association of role overload on burnout supports the research results of Fogarty et al. (2000), Murtiasri and Ghazali

Table 3
Result of Validity and Reliability Test

No	Variable	Reliability Test		Validity Test	
		Cronbach Alpha	Explanation	Corr. Range	Explanation
1.	Role Overload	0.813	Reliable	0.849** - 0.857**	Valid
2.	Type A Personality	0.929	Reliable	0.478** - 0.824**	Valid
3.	Burnout	0.908	Reliable	0.291** - 0.810**	Valid

** = significant, source: Data processed (2011)

Table 4
Result of Hypothesis Testing

Hypothesis	P value	Explanation
H1: RO → BO	0.006	H1 is supported
H2: RO*TK → BO	0.049	H2 is supported

Source: Data Processed (2011)

(2006), and Jones et al. (2010). Meanwhile, the testing of type A personality moderation on role overload shows the significant result (p value = 0.049). It means that type A personality intensifies the positive association between role overload and burnout. Work load of auditor can be caused by the audit job that is done can be more than one kind of assignment or some clients that have to be handled at the same time. The demand of *International Standard Auditing (ISA)* to determine client's business risk in the planning stage as well as conducting analytic procedure at the beginning level is a heavy load for auditor. Business and industry understanding of a new client needs more effort compared to an old client. When handling a new client, auditor possibly also handles an old client, so it becomes a heavy work load because the assignment needs high concentration.

Auditor with excessive work load in audit examination and handling several clients at the same time tends to have high emotional exhaustion as the dimension of burnout. This condition would increase more if auditor has aggressive personality and is easily to hurry in completing his/her task.

The main contribution of this research is on the effect of type A personality moderation. In audit environment, profession of auditor with personality type A is oriented on goal achievement, CPA firm and partner should consider taking action to improve the control on its environment. In this research,

junior auditor, senior auditor, even manager tend to be more idealist in their expectation, so when handling partner's high demand on their performance is proved to trigger the emergence of emotional exhaustion, it is in line Gold (1985), Maslach et al. (1981), Maslach and Jackson (1984). High role overload affects burnout that is in line with the research of Fogarty et al. (2000), Murtiasri and Ghazali (2006) and Jones et al. (2010).

This research also strengthens the research result of Choo (1986) about type A personality that moderates job stress and job performance. This research result also supports the finding that individual with type A personality tends to lead ineffective problem solving strategy because he/she is easy to get frustrated and anxious. When facing role overload on a job that has to be done, auditor with type A personality who has aggressive nature and impatient in doing an assignment would intensifies burnout condition more.

CONCLUSION, IMPLICATION, SUGGESTION, AND LIMITATIONS

In general, it can be concluded that the testing on the existence type A personality moderation provides empirical evidence on the presence of the effect. Type A personality auditor intensifies the effect of role overload on burnout. Theoretically, it can also be said that type A personality becomes one important variable in role stress model that has not considered the type of personality.

This research practically implicates that CPA firm could design recruitment and empowering human resources (auditor) by considering their personal characteristics on certain assignments. Moreover, CPA firm could arrange assignment scheduling that is more reasonable and is oriented on psychological welfare of its auditor. Auditor needs to follow emotion management training regularly, so in conducting duties both individually and in group is able to control emotion well.

This research has several limitations, which are: first, separation level of burnout on junior auditor, senior auditor, and manager is not done. All samples are treated the same and are considered as executor auditor who get direct order from partner as PAF management. The next research could do response separation from different auditor level and investigate the level of burnout for each auditor level. Second, the sample is not differentiated based on working period undertaken by executor auditors. The next research can use partner sample to see whether there is or not the effect of role overload on burnout.

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