

EXTROVERT PERSONALITY MODERATES THE EFFECT OF ROLE STRESSORS ELEMENTS ON BURNOUT IN TAX CONSULTANTS OFFICE

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ABSTRACT

The profession as a tax consultant is often faced with a role dilemma that will trigger burnout. The existence of burnout cases that occur in tax consultants in Indonesia raises concerns about the psychological and physical condition of the tax consultant. To minimize the occurrence of burnout, a good task and role system is needed, and supported by a strong personality. Therefore, this study discusses the effect of role stressors elements on burnout with extroverted personality as a moderating variable. The population in this study were all of tax consultants who worked at the tax consultant office in Province of Bali as many as 210 people. The research sample was determined using the purposive sampling method which produced a sample of 146 people. The data analysis technique used in this study is moderated regression analysis. The results of the study prove that extroverted personality cannot weaken the positive influence of role conflict on burnout. The results of testing the second hypothesis prove that extroverted personality can weaken the positive influence of the role of ambiguity on burnout. And the results of testing the third hypothesis prove extroverted personality can weaken the positive influence of the role of role overload on burnout.

Keywords: burnout, role conflict, role ambiguity, role overload, ekstrovert personality.

INTRODUCTION

The taxation sector is a source of income for a country that is used for the interests of the state such as making public facilities, namely roads, schools, hospitals and others. This will be realised if every individual or legal entity has an awareness to fulfill its obligations as a good citizen. Tax Consultants have a role to overcome the low public awareness of taxes by helping the community in fulfilling their tax obligations. According to Setiawan Imam (2009), tax consultants often work within tight budget constraints to complete work with the shortest possible time. Jones (2010) found that people who work in finance will be more susceptible to stress, and it is revealed that people who work in finance have twice the stress level than people who work in other fields. High stress levels will cause burnout. Burnout is a fatigue syndrome, both physically and mentally which will cause negative effects on self, lack of concentration and negative work behavior (Pines & Maslach, 1993). Maslach & Jackson (1981) defines burnout as a psychological syndrome of emotional exhaustion, depersonalization, and decreased work performance that arises among individuals who work with others. Burnout is also defined as a condition that appears from time to time and is characterized by emotional fatigue and a combination of negative traits (Kreitner & Kinicki, 2005). Greenhaus & Friedman (2000) mention several factors that cause burnout are job demand, role characteristic, interpersonal relationship, career concern and non-working pressure.

The cause of burnout experienced by tax consultants is influenced by the pressure of the role experienced by individuals in an organization. Kahn., Wolfe, Quinn, & Snoek (1964) said that pressure in work arises because of the two conditions often faced by the accounting profession, namely role ambiguity and role conflict. Cordes, L., Dougherty, & W (1993) states that the antecedents of burnout are role conflict, role ambiguity, and role overload. One of the causes of burnout is role characteristics which are divided into three, namely role conflict, role ambiguity, and role overload. Role conflict is conflict or confusion that occurs because two or more commands are simultaneously but not consistent. Fogarty, Timothy, Singh., Rhoads, & Moore (2000) and Murtiasri & Ghazali (2006) found a positive relationship between role conflict in burnout. Utami & Nahartyo (2013) also found a positive relationship between role conflict in burnout. Research conducted by Andy Pradana (2016) states that role conflict, has a positive influence on burnout. However, Tamaela (2011) and Jones (2010) research found no effect of role conflict on burnout.

Role ambiguity is a situation where individuals do not have a clear direction related to their roles in an organization because role expectations are not properly understood, and lack information needed by someone to fulfill that role (Wiryathi, Rasmini, & Wirakusuma, 2014). Fogarty et al. (2000) and Murtiasri & Ghazali (2006) found a positive relationship between role ambiguity and burnout. Research conducted by Andy Pradana (2016) and Jones (2010) also found that role ambiguity has a positive influence on burnout. However, research conducted by Utami & Nahartyo (2013) found no effect of role ambiguity on burnout. Role overload can occur when a tax consultant has a very heavy workload that is not in accordance with the time and ability possessed. Fogarty et al. (2000) and Murtiasri & Ghazali (2006) found a positive relationship between role overload and burnout. Utami and Nahartyo (2013) also found a positive relationship between role overload and burnout. Research conducted by Andy Pradana (2016), Tamaela (2011) and Jones (2010) states that role overload also has a positive influence on burnout.

The taxation system in Indonesia applies a self assessment system that frees taxpayers to carry out the process of calculating, paying and reporting taxes. With the existence of this system, many taxpayers are not suitable in reporting their tax because taxpayers do not understand the tax rules where there are many tax rules in Indonesia and are constantly changing. Many taxpayers need tax consultants to assist taxpayers in fulfilling their tax obligations. Tax consultants will spend more time to

educate and provide consultation to taxpayers so that role overload will arise in the work. Many things experienced by tax consultants in dealing with taxpayers who have desires, problems and different characters, which will trigger burnout.

Role theory according to Kahn et al. (1964) is a theory that accentuates the nature of individuals as social actors who study behavior according to the position they occupy in the work environment and society. The performance of one individual will depend on the activities of other individuals. The existence of interdependent relationships is mainly related to individual behavior, role expectations are formed for appropriate behavior (Baridwan, Hambali, Gudono, & Supriyadi, 2016). Conflicts can occur in individuals when faced with two or more pressures that occur simultaneously. Tax consultants have two different roles, namely as members of the profession who must act in accordance with the code of ethics and applicable law as well as part of a company with the applicable control system. Two different roles will result in a tax consultant's dilemma that will trigger stress, such as the case of a tax consultant named Imam Cahyo Maliki who experienced stress due to involvement in the Gayus Tambunan case because he tried to fulfill the client's desire to reduce the tax payable from the client (taxpayer). Imam Cahyo Maliki did the therapy because he suffered pain caused by the involvement of the tax consultant on the Gayus case (Rmolco, 2010).

Another case is a tax consultant named Andri who works as a tax consultant and even commits suicide because of stress because in taking care of his client's tax, there is an irregularity that must be compensated. Andri was chased by tax officials and bosses of private companies who used his services because they were wrong in compiling tax reports so that the company had to pay greater taxes. Because of these errors, Andri was required to bear a tax difference of hundreds of millions of rupiah (News.detik.com, 2009). Research on the relationship between role stressors and burnout produces inconsistent findings. Fogarty et al. (2000) and Murtiasri & Ghozali, (2006) found that someone who experiences role conflict, role ambiguity, and high role overload will cause high emotional fatigue both psychologically and physically which has a negative effect on self. Utami & Nahartyo (2013) found a significant positive relationship between role conflict and role overload on burnout but found no significant positive effect between role ambiguity to burnout. While the research conducted by Andy Pradana (2016) states that role conflict, role overload and high role ambiguity will tend to lead to burnout situations. Tamaela's research (2011) found that there was a significant positive effect of role conflict on burnout and found a significant positive effect between role overload on burnout. However, Jones (2010) found a significant positive influence between role overload and role ambiguity on burnout and found a negative effect of no significant role conflict on burnout.

Inconsistent research results can be caused by the presence of other variables that influence the influence of role conflict, role ambiguity, and role overload on burnout. Govindarajan (1996) states that the possibility of the absence of unity of research results depends on certain factors or better known as contingency factors. Murray (1990) explains that to reconcile conflicting results a contingency approach is needed to identify other variables that act as moderators or mediators in the research model. In this connection, researchers are interested in knowing the role of extroverted personality in moderating the effect of role conflict, role ambiguity, and role overload on burnout because extroverted personality variables are very relevant to burnout. Extroverted personality is a personality in which individuals are influenced by the objective world, namely the outside world of individuals, Suryabrata (2003). Thoughts, feelings, and actions are determined by the individual's environment, both social and non-social. Tax consultants who have extroverted personalities have a positive attitude towards society that has an open, sociable, and has a smooth relationship with clients, tax authorities, and others. This personality illustrates how tax consultants can interact positively with others. Azizah (2016) states that people who have extroverted personalities have lower stress levels compared to people who have introverted personalities. Tax consultants who have extroverted personalities like to work in a team or in an organization that will make the tax consultants strong and strong to deal with any problems in their lives so that it will weaken the influence of role stressors on burnout. Jung (1960) conceptualizes personality types at length called "extraversion" and "introversion". Jung (1960) sees extroverted individuals as having an objective or non-personal perspective on the world, while introverted individuals are essentially subjective or individual ways of seeing things (Feist & Feist, 2000). According to Jung (1960), individual personality can be classified into two major parts, namely (1) extroverts and 2) introverts

Suryabrata (2003) states that extroverts are influenced by the objective world, namely the world outside the individual. His thoughts, feelings, and actions are determined by the environment, both social and non-social environments. Someone who has an extroverted personality has a positive attitude towards society that means being open, easy to get along with, and having a smooth relationship with others. Extroverted personality is a personality that has the characteristics of being able to socialize and be active. Extroverted personality focuses on an individual who is friendly, assertive, and interacts positively with others (Suliman, Abdel Rahman, & Abdalla, 2010). Azizah (2016) states that people who have extroverted personalities have lower stress levels compared to people who have introverted personalities. People who have extroverted personalities like to make groups or organize, so that they will be strong and strong to deal with any problems in the individual's life. If you have a problem or get a stressor, individuals with the dominant extrovert type will have a higher tolerance for pain and are more easily involved in a relationship (Burger, 2008). Research conducted by Argyle & Lu (1990) and Hills and Argyle (2001) states that extroversion values have a positive and significant correlation with happiness and positive effects, so stress levels in extroverted individuals tend to be lower. Based on this background, the research on extroverted personality was moderated by influencing the role of role stressors on burnout in the tax consultant office in Bali Province. Previous research related to research conducted including Forgyat et al (2000) examined the antecedents and consequences of burnout. This research develops a burnout construct for accounting. This study uses a random sample, auditors who are members of the American Institute of Certified Public Accountants (AICPA). This study uses latent variable structural equation (LVSE) modeling which aims to process the data collected. The results showed that burnout conditions could mediate partially the effect of role conflict, role ambiguity, and role overload on satisfaction, performance, and the desire to move. The results show that role conflict, role ambiguity, and role overload have a positive and significant influence on the tendency of the occurrence of burnout experienced by the auditor.

Murtiasri & Ghozali (2006) re-examined the research conducted by Forgaty et al (2000) which used structural equation model (SEM) analysis. This study used a sample of 166 auditors from 46 audit companies in Indonesia. The results showed that burnout conditions arise because of role stressors and then burnout will affect behavioral job outcomes (except turnover intentions). The results of this study also show that burnout is a mediator in the relationship of role overload and behavioral job outcomes, but the other two variable role stressors (role conflict and role ambiguity) have no effect. Research from Forgaty et al. (2000) was carried out again by Jones (2010) by using healthy life style variables to reduce stress and burnout in the public accountant environment. This study uses structural equation model (SEM) analysis. Participants in this study are employees and partners who are working in large public accounting firms in the United States. The results of this study indicate that role ambiguity, and role overload have a positive effect on burnout, while role conflict has no effect on burnout. Burnout is found to have a negative effect on psychology, healthy lifestyle has a positive effect on vitality, psychological influence on role stressors (mediated by burnout) and healthy life style (mediated with vitality) affect job outcomes. Almer & Kaplan (2002) conducted a study by distinguishing the effect of role stressors on job outcomes mediated by burnout in a flexible work arrangement situation. The survey was conducted on public accountants working in five Public Accountant Offices, which are the top 50 Public Accountants, not including the big five public accounting firms. The data in this study were processed using MANCOVA where participants were divided into two groups, namely groups with flexible work arrangement situations and groups of standard work arrangements. The results showed that auditors working in flexible work arrangement situations were reported to have higher job satisfaction, lower desire to move, and lower levels of burnout and role stressors when compared to auditors who were in a standard work arrangement situation.

R. T. Fisher (2001) conducted a study related to the role of role conflict with job satisfaction and auditor performance, and the relationship of role ambiguity with job satisfaction and auditor performance. This study uses type A personality variables as moderating variables. The survey was conducted on auditors in the Big 6 KAP in New Zealand by using zero order correlation analysis where the results of this study showed that role conflict and role ambiguity had a negative and significant effect on auditor performance and satisfaction, but this study found no evidence that type personality A moderates the relationship of role conflict with work performance and satisfaction or the relationship of role ambiguity with auditor job performance and satisfaction. The results also found that there was a direct and positive influence between type A personality and auditor's performance and job satisfaction. Research conducted by Wiryathi et al. (2014) regarding the effect of role stressors on burnout auditors with emotional intelligence as a moderating variable. Respondents in this study were 105 auditors in a public accounting firm throughout the Province of Bali. The analytical method used is Moderated Regression Analysis. The results show that emotional intelligence can moderate the influence of role conflict, role ambiguity, and role overload on burnout.

Research conducted by Darmapatni (2017) on the influence of the role stressors on burnout in the inspectorate apparatus where emotional intelligence is used as a moderating variable. Respondents in this study were 100 inspectorate officers in Tabanan Regency. The analytical method used is Moderated Regression Analysis. The results show that emotional intelligence can moderate the effect of role ambiguity on burnout but does not moderate the influence of role conflict and role overload on burnout. Research conducted by Suprasto et al. (2017) regarding spiritual abilities and emotional intelligence to moderate the influence of role conflict, role ambiguity, role overload, and job insecurity on burnout. Respondents in this study were 73 tax consultants in Bali Province who had a minimum service period of one year. The results show that spiritual ability cannot moderate the relationship between role conflict, role ambiguity, role overload, and job insecurity on burnout while emotional intelligence can moderate the relationship between role conflict, role ambiguity, role overload, and job insecurity in burnout. Research conducted by Arifianti (2008) concerning the relationship between extroverted and introverted personality tendencies in burnout. Respondents in this study were nurses, both women and men who had at least one year of experience. The data analysis technique used in this study is the Spearman ranking correlation technique. The results in this study are individuals who increasingly tend to be extroverted, burnout will be lower, and individuals who are more likely to be introverted will burnout higher. This is because individuals who tend to be extroverted will be faster and easier to establish social relations and adapt to other people and the environment, so that when faced with the demands of excessive work, these individuals tend to be easier to deal with these demands.

Ambarita (2013) conducted a study of differences in burnout between introverted personality types and extroverted personality types in nurses in critical care rooms. The respondents used in this study were nurses in 4 private hospitals in Medan. The data analysis technique used in this study was using the t-test correlation method. The results in this study are significant differences in the level of burnout between introverted personality types and extroverted personality types, namely the introverted personality type has a higher burnout level than the extroverted personality type. Research conducted by Azizah (2016) concerning the differences between extrovert and introverted personalities with stress levels in law students. The respondents used in this study were students of the law school of the Muhammadiyah University of Surakarta. The data analysis technique used in this study was observational analytic with a cross sectional approach. The results found in this study are significant differences between extrovert and introverted personality types with stress levels in Muhammadiyah University Surakarta law faculty students. Students with extroverted personality types tend to have higher tolerance on stressors. Students who have extroverted personalities have lower stress levels compared to people who have introverted personalities. [same sentence as previous passage, take note] If you have a problem or get a stressor, individuals with the dominant extrovert type will have a higher tolerance for pain, and are more easily involved in a relationship (Burger, 2008).

The research concept aims to explain the relationship between independent variables, dependent variables, and moderating variables in the study. This study uses three elements of role stress as suggested by Fogarty et al. (2000) and Almer & Kaplan (2002) which consist of role conflict (role conflict), role ambiguity (role ambiguity), and role overload (excess role). Previous research on the relationship between role stressors and burnout produced inconsistent findings, namely research from Forgaty et al. (2000), Murtiasri & Ghozali (2006), Utami and Nahartyo (2013), Andy Pradana (2016), Tamaela, (2011), and Jones, (2010).

The [same sentence as previous passage, take note] There are possibilities of inconsistent result caused by other factors outside the model, better known as contingency factors. To reconcile conflicting results a contingency approach is needed to identify other variables that act as moderators or mediators in the research model. In this connection, researchers are interested in knowing the role of extroverted personality in moderating the effect of role conflict, role ambiguity, and role overload on burnout because extroverted personality variables are very relevant to burnout. Extroverted personality is a personality that has the characteristics of being able to socialize and be active. This personality illustrates how one can interact positively with others. Azizah, (2016) states that people who have extroverted personalities have lower stress levels compared to people who have introverted personalities. Tax consultants who have extroverted personalities like to work in a team or organize which will make the individual strong and strong to face all problems in life so that it will weaken the negative influence of role stressors on burnout.

HYPOTHESES

Based on the theory, logical thinking framework, and empirical research, the research hypothesis can be developed as follows:

- H₁: Extroverted Personality Weakens the Effect of Role Conflict at Burnout at the Bali Provincial Tax Consultant Office
- H₂: Extroverted Personality Weakens the Effect of Role Ambiguity on Burnout at the Bali Provincial Tax Consultant Office
- H₃: Extroverted Personality Weakens the Effect of Role Overload on Burnout at the Bali Provincial Tax Consultant Office

Graphically, the research hypothesis is presented in accordance with Figure 1.

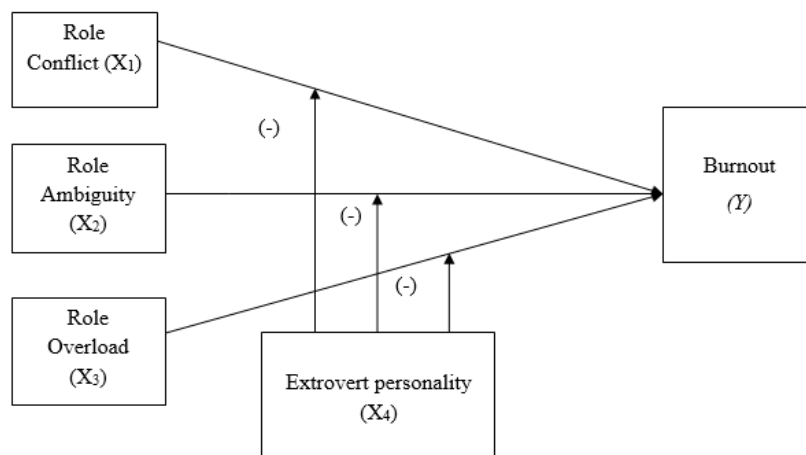


Figure 1. Research Framework

RESEARCH METHODS

This research was conducted in 2019 at the tax consultant office in Bali as a representation of the tax consultant office in Indonesia. This research was conducted in Indonesia because researchers are in Indonesia, precisely in Bali so if doing research outside will be limited to time and cost, in Indonesia, especially in Bali researchers can go directly to the tax consultant's office to distribute questionnaires. All tax consultant offices in the Bali Region are in Denpasar City and Badung Regency. The number of tax consultant offices studied in this study were 34 Tax Consultant Offices with a total of 210 employees. Data collection methods used in this study are survey methods with questionnaires. Analysis of the data used is the classic assumption test and Moderated Regression Analysis / MRA.

RESULT

**Table 1
Description of the Questionnaire**

Information	total
Distributed questionnaire	210
Unreturned Questionnaire	30
Questionnaires that do not meet the criteria (<1 year working period)	34
<i>Response Rate</i>	86%
<i>Questionnaire returned x 100%</i>	
Distributed questionnaire	
<i>Useable Response rate</i>	70%
<i>Questionnaire processed x 100%</i>	
Distributed questionnaire	

Source: Primary data processed (2019)

Based on Table 1, the number of questionnaires distributed was 210 questionnaires and those returned were 180 questionnaires. Questionnaires that did not meet the purposive sampling criteria were 34 questionnaires so that the total questionnaire that could be used was 146 questionnaires. The calculation of the data results in the respondents' rate of return (response rate) of 86 percent and the rate of return that can be analyzed (useable response rate) of 70 percent. Furthermore, based on table 2, the results of the classic assumption test show that the data are normally distributed, there are no symptoms of multicollinearity, and heterocedasticity.

Table 2 Classical Assumption Test Results

Parameters Tested	Normality test	Multicollinearity Test		Test Heteroscedasticity
	Asymp. Sig. (2-tailed)	Tolerance	VIF	Sig.
<i>Unstandardized Residual</i>	0,193			
<i>Role Conflict</i>		0,956	1,046	0,163
<i>Role Ambiguity</i>		0,823	1,215	0,684
<i>Role Overload</i>		0,857	1,167	0,535

Source: Primary data processed (2019)

The statistical testing model used in this study is moderating regression analysis. This study uses (Moderated Regression Analysis / MRA), with the test results found in Table 3.

Table 3 Moderate Regression Analysis Test Results

Variable	Unstandardized	Coefficient	Standardized	t-test	Sig.
	B	Std. Error	Coefficient		
Constant	-5,419	4,817	-	-1,125	0,263
X1	0,610	0,335	0,381	1,822	0,071
X2	1,680	0,237	0,815	7,087	0,000
X3	0,750	0,237	0,366	3,160	0,002
M1	0,518	0,094	0,499	5,516	0,000
X1*M1	-0,011	0,006	-0,414	-1,809	0,073
X2*M1	-0,014	0,004	-0,424	-3,500	0,001
X3*M1	-0,017	0,004	-0,477	-4,149	0,000
R Square		0,430			
Adjusted R Square		0,402			
Fhitung		14,901			
Sig. F		0,000			

Source: primary data processed (2019)

Based on Table 3, it can be seen that the value produced by F count is 14.901 with a significance level of 0.000 smaller than $\alpha = 0.05$. Thus, this research model is feasible to be used to prove the hypothesis that was formed. Based on the table above it can be seen that the value of R-Square is 0.430, which means that 43.0 percent of the dependent variable burnout can be explained by role conflict, role ambiguity, and role overload moderated by extroverted personality, the remaining 57.0 percent is influenced by variables others that are not included in this research model. Based on table 5.12 it can be seen that the magnitude of the regression coefficient for the role conflict interaction variable (X1) and extroverted personality (X4) is -0.011 with a significance level of 0.073 where the value is more than 0.05. This proves that extroverted personality is not able to moderate the influence of role conflict on burnout in the tax consultant office throughout the Province of Bali. When viewed from the role conflict interaction coefficient and extrovert personality coefficients in the table, it can be seen that extroverted personality weakens the positive influence of role conflict on burnout which is reflected in negative β_1 and β_5 regression coefficient values that are negative. Furthermore, by looking at the significant β_4 regression coefficient and β_5 which are not significant, it can be concluded that the extrovert personality variable (X4) is a moderating variable as a predictor (moderation predictor).

The interaction of role ambiguity (X2) and extroverted personality (X4) is -0.011 with a significance level of 0.001 where the value is less than 0.05. This proves that extroverted personality is able to moderate the influence of role ambiguity on

burnout in the tax consultant office throughout the Province of Bali. If seen from the role conflict interaction coefficient and extrovert personality in table 5.12, it can be seen that extroverted personality weakens the positive influence of role ambiguity on burnout which is reflected in negative β_2 regression coefficients that are negative and β_6 negative. Next, the significant regression coefficient β_4 and β_6 are significant so it can be concluded that the extrovert personality variable (X_4) is a quasi moderation variable.

The interaction of role overload (X_3) and extroverted personality (X_4) is -0.017 with a significance level of 0,000 where the value is less than 0.05. This proves that extroverted personality is able to moderate the influence of role ambiguity on burnout in the tax consultant office throughout the Province of Bali. When viewed from the regression coefficient of role overload interaction and extroverted personality in table 5.12, it can be seen that extroverted personality weakens the positive influence of role overload on burnout as reflected in negative β_3 and β_7 regression coefficients. Furthermore, by looking at the significant regression coefficient β_4 and β_5 which are not significant, it can be concluded that the extrovert personality variable (X_4) is a quasi moderation variable (quasi moderation). Significant β_4 regression coefficient and β_7 are significant, so it can be concluded that extrovert personality variable (X_4) is a quasi moderation variable (quasi moderation).

Moderated Regression Analysis Test (MRA)

This test was conducted to find out how extroverted personality moderates the influence of role conflict, role ambiguity, and role overload on burnout in the tax consultant office throughout Bali Province. From the table above, it can be seen that the regression coefficient values of role conflict, role ambiguity, and role overload variables are 0.610; 1,680; and 0.750 and extroverted personality variables have a regression coefficient of 0.518 and the regression coefficient value of the interaction between role conflict variables, role ambiguity, role overload with burnout respectively of -0.011; -0,014; and -0.017 and the boundary variable constant (burnout) of -5.419, the MRA regression equation is obtained as follows:

$$Y = -5,419 + 0,610X_1 + 1,680X_2 + 0,750X_3 + 0,518X_4 - 0,011X_1 * X_4 - 0,014X_2 * X_4 - 0,017X_3 * X_4 + \epsilon \dots \dots \dots (2)$$

Based on the regression equation model, information can be explained as follows.

- 1) The value of constant (α) of -5.419 shows that the constant value is negative, which means if the role conflict (X_1) system, role ambiguity (X_2), and role overload (X_3) and extroverted personality (X_4) are considered null (zero), then burnout (Y) is also considered non-existent (zero).
- 2) Regression coefficient (β_1) in the role conflict variable (X_1) is 0.610. The regression coefficient that has a positive value indicates that increasing role conflict will result in a high level of burnout in the Bali provincial tax consultant office assuming the other independent variables are constant.
- 3) Regression coefficient (β_2) in the role ambiguity (X_2) variable is 1,680. Positive regression coefficients indicate that increasing role ambiguity will result in a high level of burnout in the tax consultant office of Bali Province assuming the other independent variables are constant.
- 4) Regression coefficient (β_3) in the role overload (X_3) variable is 0.750. The regression coefficient that has a positive value indicates that increasing role overload will result in a high level of burnout in the Bali provincial tax consultant office assuming the other independent variables are constant.
- 5) Regression coefficient (β_4) on extrovert personality variable (X_4) of 0.518. Positive regression coefficients indicate that if an extroverted personality increases, it will result in a high level of burnout in the provincial tax consultant office in Bali on the assumption that the other independent variables are constant.
- 6) The interaction coefficient value of the role ambiguity variable (X_2) and extroverted personality (X_4) is (β_6) of -0,014. Negative regression coefficients indicate that if there is an increase in the interaction of variable role ambiguity and extroverted personality then burnout in the tax consultant office in Bali Province tends to decrease with the assumption that the other independent variables are constant.
- 7) The interaction coefficient of role overload (X_3) and extrovert (X_4) is (β_7) of -0.017. Negative regression coefficients indicate that if there is an increase in the interaction of role overload and extrovert personality variables then burnout in the tax consultant office in Bali Province tends to decrease with the assumption that the other independent variables are constant.

Discussion of Research Results

The discussion of the results of testing the hypothesis is further explained in detail to find out the results of the study, the reasons and similarities and differences in this research with previous studies that have been conducted related to this study.

Extroverted Personality Weakens the Effect of Role Conflict at Burnout at the Bali Provincial Tax Consultant Office

The first hypothesis (H_1) states that high extroverted personality weakens the influence of role conflict on burnout in the Tax Consultant Offices throughout Bali. The results of this study indicate the hypothesis is not acceptable. This means that the effect of role conflict on the occurrence of burnout cannot be minimized even though the tax consultant has a high extrovert personality.

This result is in line with research conducted by Darmapatni (2017) where the inability of extroverted personalities to weaken the influence of role conflict on burnout is caused by most tax consultants in Bali still having low positions. This can be seen in table 5.2 shows that the classification of occupation of respondents is dominated by respondents with the position of Junior Consultant by 52%, which means this position is the lowest position in the tax consultant office. This means that the ability of respondents to deal with conflicts and problems that occur in the workplace is still lacking because it is still under the line of authority of the supervisor (Senior Consultant / Manager).

Role Conflict according to Robbins et al. (2008) is one of the elements of role stress that occurs when an individual is faced with expectations of the opposite role. Role Conflict is a conflict or confusion that occurs because of the appearance of two or more commands that come in a row but are inconsistent. Interventions from superiors are still felt by junior consultants so that they will be more awkward, reluctant and unable to freely do work because they still have low positions.

Experience greatly influences whether extroverted personality can weaken the role conflict to burnout relationship (Darmapatni, 2017). The average respondent has experience of under 3 years, which means that the respondent does not have enough work experience as a tax consultant at the Bali provincial Tax Consultant Office. This shows the experience of respondents in overcoming situations and conditions in a workplace both with clients and superiors is still not optimal. Junior consultants have two different roles, namely as a profession that must act in accordance with the professional code of ethics and applicable law, but also as part of a company with an applicable control system that seeks to meet client needs so that the company's image is good and that is often the opposite.

The role theory proposed by Kahn et al. (1964) is a theory that emphasizes the nature of individuals as social actors in accordance with the position occupied in the work environment. Individuals are required to interact with the work environment or organization. Organization is a system of activities that has the nature of interdependence between parts of the organization so that it will be faced with two or more pressures that occur simultaneously, this will trigger the occurrence of role conflict and will cause burnout. If role conflict experienced by someone is very high, then burnout will also be high and can not be minimized by the extrovert personality possessed.

Extroverted Personality Weakens the Effect of Role Ambiguity on Burnout at the Bali Provincial Tax Consultant Office

The second hypothesis (H_2) states that a high extroverted personality weakens the influence of role ambiguity on burnout in a Tax Consultant Office throughout the Province of Bali. The results of this study indicate that the hypothesis is acceptable. This means that the influence of role ambiguity on the occurrence of burnout can be minimized by high extroverted personality.

This is in line with the research conducted by Argyle & Lu (1990), Hills & Argyle (2001), Suryabrata (2003), and Burger (2008). Extroverts are influenced by the objective world, namely the world outside the individual. The individual's thoughts, feelings, and actions are determined by the environment, both social and non-social environments (Suryabrata, 2003). Someone who has an extroverted personality has a positive attitude towards the community which means being open, easy to get along with, and having a smooth relationship with others. so that it will weaken the relationship between elements of role stressors, namely role ambiguity to burnout.

Role ambiguity can arise when there is hope from other parties (such as coworkers, superiors, and clients) that are perceived to be unclear (Singh, 1998). Role ambiguity occurs when role expectations are not clearly understood, and employees are not sure what to do (Robbins et al., 2008). The cause of this role ambiguity is due to the absence of information conveyed by someone and lack of knowledge about the role that has been given. In peak season, tax consultants will face a lot of work done at one time where there will be more work than usual which will trigger the absence of clear information about work during the peak season and lack of knowledge about jobdesk given during peak season so that it will cause burnout. When experiencing a problem or getting a stressor, the individual with the dominant extrovert personality type will have a higher tolerance for pain and is more easily involved in a relationship.

Affective events theory is a theory that states that events in the workplace that cause emotional reactions in individuals that will affect attitudes and behaviors in the workplace. These events can be responded to with greater or lesser intensity depending on the influence of the personality and mood of the individual. Extroverted personality can minimize the occurrence of role conflict that will trigger burnout.

Extroverted Personality Weakens the Effect of Role Overload on Burnout at the Bali Provincial Tax Consultant Office

The third hypothesis (H_3) states that high extroverted personality weakens the effect of role overload on burnout in the Bali Provincial Tax Consultant Office. The results of this study indicate that the hypothesis is acceptable. This means that the effect of role overload on the occurrence of burnout can be minimized by high extroverted personality.

This is in line with the research conducted by Argyle & Lu (1990), Hills & Argyle (2001), Suryabrata (2003), and Burger (2008). When experiencing a problem or getting a stressor, the individual with the dominant extrovert personality type will have a higher tolerance for pain and be more easily involved in a relationship (Burger, 2008). Research conducted by Argyle & Lu (1990) and Hills & Argyle (2001) states that extroversion values have a positive and significant correlation with happiness and positive effects, so stress levels in extroverted individuals tend to be lower. Role overload is experienced when employees are faced with more work in the time available Robbins et al. (2008). Schick et al. (1990) said that when an employee has too much work but is not in accordance with the time available, it can lead to role overload. Yustrianthe (2008) states that professionals who experience prolonged role overload can experience a tendency to evaluate themselves negatively in relation to their achievement. Someone who has an extroverted personality has a positive attitude towards the community which means being open, easy to get along with, and having a smooth relationship with others. so that it will weaken the relationship between elements of role stressor, namely role overload to burnout.

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CONCLUSIONS AND SUGGESTIONS

Based on the results of the analysis and discussion that has been carried out, the conclusion of this study is that extroverted personality that is high weakens the influence of role conflict on burnout in the Tax Consultant Office in the Province of Bali. This means that the effect of role conflict on the occurrence of burnout cannot be minimized even though the tax consultant has a high extrovert personality. This is due to the low level of position, still not free with the implementation of tasks from superiors, and work experience that is still minimal. This result is in line with research conducted by Darmapatni (2017) where the inability of extroverted personalities to weaken the influence of role conflict on burnout is caused by most tax consultants in Bali still having low positions.

High extroverted personality weakens the influence of role ambiguity on burnout in the Bali Tax Consultant Office. This is because someone who has an extroverted personality has a positive attitude towards the community which means being open, easy to get along with, and having a smooth relationship with others. so that it will weaken the relationship between elements of role stressors, namely role ambiguity to burnout. This is in line with the research conducted by Argyle & Lu (1990), Hills & Argyle (2001), Suryabrata (2003), and Burger (2008). Extroverts are influenced by the objective world, namely the world outside the individual. The individual's thoughts, feelings, and actions are determined by the environment, both social and non-social environments (Suryabrata, 2003). High extroverted personality weakens the influence of role overload on burnout in the Bali Tax Consultant Office. This is because individuals with extroverted personality types who are dominant will have a higher tolerance for pain and are more easily involved in a relationship (Burger, 2008) which will weaken the relationship between role stressor elements, namely role overload to burnout. This is in line with the research conducted by Argyle & Lu (1990), Hills & Argyle (2001), Suryabrata (2003), and Burger (2008). When experiencing a problem or getting a stressor, the individual with the dominant extrovert personality type will have a higher tolerance for pain and be more easily involved in a relationship (Burger, 2008). This will be very useful for other countries that have problems related to tax consultants, because this will help in choosing a good tax consultant.

Implication

Based on these conclusions, it is proven that high extroverted personality weakens the influence of role conflict on burnout in the Tax Consultant Offices throughout Bali. High extroverted personality weakens the influence of role ambiguity on burnout in the Bali Tax Consultant Office. High extroverted personality weakens the influence of role overload on burnout in the Bali Tax Consultant Office.

This is supported by respondents who are dominated by respondents with the position of Junior Consultants by 52%, which means this position is the lowest position in the tax consultant office. This means that the ability of respondents to deal with conflicts and problems that occur in the workplace is still lacking because it is still under the line of authority of the supervisor (Senior Consultant / Manager). Junior consultants have two different roles, namely as a profession that must act in accordance with the professional code of ethics and applicable law, but also as part of a company with an applicable control system that seeks to meet client needs so that the company's image is good and that is often the opposite. In peak season, tax consultants will face a lot of work done at one time where there will be more work than usual which will trigger the absence of clear information about work during the peak season and lack of knowledge about jobdesk given during peak season so that it will cause burnout. When experiencing a problem or getting a stressor, the individual with the dominant extrovert personality type will have a higher tolerance for pain and is more easily involved in a relationship. Someone who has an extroverted personality has a positive attitude towards the community which means being open, easy to get along with, and having a smooth relationship with others. so that it will weaken the relationship between elements of role stressor, namely role overload to burnout.

Suggestion

The advice given is related to the results of the conclusions as follows:

- 1) Based on the respondents' answers to the variable role conflict, there are still many tax consultants who work with two or more groups, which are not the same way of doing their jobs. This means that the tax consultant office in Bali still mostly applies a work system that does not work the same way between one individual and another so that there will be a tendency to role conflict that will lead to a burnout situation. Next to minimize the occurrence of burnout, the tax consultant office in Bali to improve the work system better such as the existence of clear supervision or direction and can equate perceptions about the science of taxation and the company's vision and mission to implement a uniform work system.
- 2) Based on the assessment of respondents' answers on the role ambiguity variable, there are still job descriptions that do not indicate what should be done in the office. This means that most tax consultant offices in Bali have job descriptions that are not in accordance with their position / ambiguity, so that there will be a tendency to experience role ambiguity and will cause a burnout situation. Next is to minimize the occurrence of burnout, the tax consultant office in Bali needs to implement more appropriate job assignments and further clarify the job descriptions of each role holder with better supervision or direction.
- 3) Based on the assessment of respondents' answers to role overload variables, in an assignment, there are several individuals who do work where the work should be done by more than one person. This means that most tax consultant offices in Bali have an assignment outside the limits of individual capabilities, so that there will be a tendency to

- experience role overload which will cause burnout. Next to minimize the occurrence of burnout, the tax consultant office in Bali is to implement a clearer work system so that individuals do not often receive jobs outside their capacity limits.
- 4) Based on the assessment of respondents' answers to extroverted personality variables, it is said that "if there is a friend who invites me to play I will immediately participate even though I have many tasks that I must do". This means that most tax consultants in Bali have poor time management that will cause burnout. Based on the results of the study showed that extroverted personality weakens the influence of role stress on burnout tax consultants in Bali Province. Next to minimize the occurrence of burnout tax consultants in Bali to implement better time management so that work can be completed on time.
 - 5) Based on the respondents' answers to the burnout variable, tax consultants work with people throughout the day and need a lot of effort. This means that most tax consultant offices in Bali have a work system where individuals must require a lot of effort and continue to work all day / overtime, so that there will be a tendency to experience burnout. Next to minimize the occurrence of burnout, the tax consultant office in Bali is to implement an efficient and effective work system so that individuals can work optimally and can perform in accordance with the company's vision and mission.
 - 6) This study uses a questionnaire method that is self-assessment in the data collection, so it is feared that respondents will only direct their responses in a positive direction. Further research can be developed through experimental studies or a combination of questionnaire and interview methods to obtain more information from respondents so that they can maximize data extraction and information needed for research.

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