

THE EFFECT OF TYPE A PERSONALITY ON AUDITOR BURNOUT: EVIDENCE FROM INDONESIA

Intiyas Utami, Satya Wacana Christian University
Ertambang Nahartyo, Universitas Gadjah Mada

ABSTRACT

This study examines the moderating effect of type A personality on the influence of role stressors (role conflict, role overload, and role ambiguity) on burnout. Most burnout research has focused on various environmental factors, while individual differences also play an important role in the development of burnout (Maslach et al., 2001). Participants of this study are 58 auditors (junior, senior and manager) who work at public accounting firms in Yogyakarta, Semarang, Jakarta and Palembang. The regression analysis shows that type A personality intensifies the influence of role conflict and role overload on burnout. However, the research does not find the evidence the effect of role ambiguity on burnout. The paper concludes with a discussion of the implications of these results.

JEL: M20

KEYWORDS: Burnout, Type A Personality, Role Conflict, Role Overload, Role Ambiguity

INTRODUCTION

For more than a decade, the body of literature on accounting practice has been recognizing the relevance and importance of job-related stress to the independent auditing work context. Job-related stress is important in explaining a wide range of behaviors and attitudes high stress audit work environments. Since auditor is one of the critical points in audit practice beside audit process and post audit work (Tuanakotta, 2011; Morris and Empson, 1998), then the psychological well-being of an auditor is a central point in behavioral accounting research. Research shows that individual characteristics of an auditor are significant determinants of her judgment performance (see for example a review by Solomon and Trotman, 2003). These characteristics are considered as more important than other elements in public accounting firm management, such as tangible assets (Brocheler et al., 2004).

Studies that focus on audit characteristics and settings (for instances: Fisher, 2001; Rebele and Michaels, 1990) typically argue that auditors are exposed to stressful work environments, which have potential to reduce the quality of audit performance. Job stress generally arises when an auditor is overwhelmed by negative stressors on the job. Auditors experience job stress when they have little to no control over their situations, or when job demands exceed their abilities. The possibility of job stress occurrence should acquire attention from accounting professionals since the emergence of stress may create job dissatisfaction, high employee turnover, and decreasing level of performance, which in turn may damage the credibility of the profession.

Academic research involving stress in public accounting has identified numerous organizational and job stressors. Stress is accumulative and additive that increases individual's stress level in a long period of time (Larson, 2011). Burnout is one type of job stress that is believed to have only dysfunctional consequences for behavioral performance. Job burnout has been an important concept for 40 years since its introduction to psychological literature. Currently, burnout is a well-established academic subject on which over 6,000 publications have appeared (Schaufeli et al., 2009). The term "burnout" was first used Freudenberger (1974) and is denoted as the inability to function effectively in one's job as a consequence of prolonged and extensive job-related stress. Job burnout is a response to chronic job-related emotional

and interpersonal stressors that emerge from long-term exposure to demanding situations. An individual suffering from job burnout may appear to have lost energy and enthusiasm for life as well as self-confidence (Larson, 2011). Burnout is progressing through three stages. First, an individual feels exhausted from responding to the job pressure. Second, the individual will depersonalize her relationships with co-workers. Third, she may perceive low personal accomplishment (Cordes and Dougherty 1993). If job burnout progresses further, then mental or physical illness may occur (Larson, 2011).

A review by Cordes and Dougherty (1993) categorizes three antecedents of job burnout: role conflict, role ambiguity and role overload. Lee and Ashforth (1996) in a job burnout meta-analysis reveal the originators of job burnout as workload, work stress, role ambiguity and role conflict. Fogarty et al. (2000) find that the burnout experienced by accounting professionals is the result of a number of stressors, and mediate the relationship between the stressors and traditional behavioral outcomes.

The primary objective of this study is to propose and test hypotheses about the moderating effect of type A personality on the influence of role stressors (role conflict, role overload, and role ambiguity) on burnout. We extend current knowledge of the job stress in auditing background by examining the variable relationships, which therefore have not been investigated, and by including burnout as a special type of job stress and type A personality in the relationships.

Burnout is the focus of this research for a couple of arguments. First, burnout is an important variable that not only indicates low employees' prosperity, but also involves their attitudes, health, and behavior (Cordes and Dougherty, 1993; Lee and Ashforth, 1996; Maslach et al., 2001). An understanding of the antecedents of burnout along with the effect of auditors' psychological characteristics will enable management of public accounting firm to institute policies designed to minimize the effect of job burnout. This will save a great deal of expenses due to turnover, absenteeism, and reduced productivity. Second, this study aims to fill the preceding gaps in the literature by providing evidence regarding the moderating effect of type A personality. For many years, previous research has focused on the evidence associating burnout with work concerns but an individual personality type (Maslach et al., 2001). Jackson and Schuler, 1985) in their meta-analysis conclude that type A personality should be included in the role stress model. Empirical support concerning the existence of type A personality in the role stress model would provide a platform for public accounting firms for managing individual-related stress determinants (Goolsby, 1992). This study addresses the question on the effect of auditors' personality type in burnout research by partially replicating and extending prior study by Fogarty et al. (2000). We intend to increase the generalizability of the extant empirical burnout research findings.

Fifty-eight auditors that have junior, senior, and manager level in public accounting firms participate in this study. They work in public accounting firms in four cities in Indonesia: Yogyakarta, Semarang, Jakarta, and Palembang. We collect data with the assistance of a number of contact persons. Data are also collected in a seminar organized by Indonesian Institute of Public Accountants. The results demonstrate that role conflict and role overload have positive associations with burnout. Interestingly, type A personality intensifies the associations. The data do not support the association between role ambiguity and burnout.

In the following section, we provide an overview of the concept of burnout and the three factors that lead to burnout and type A personality. The described theoretical foundation followed by proposed hypotheses for empirical testing. The next section presents research method adopted for testing the proposed model. Research results are described next and followed by discussion of the findings. The final section concludes and describes the possible limitations of the study and the avenue for future research.

LITERATURE REVIEW

Burnout

Burnout is a specific psychological stress syndrome in which a pattern of negative responses emerges from job demands or stressors (Cordes and Dougherty, 1993). In a more detail definition, Freudenberger (1974) describes burnout as a specific psychological condition in which people suffer emotional exhaustion, experience a lack of personal accomplishment, and tend to depersonalize others. The consensus in burnout literature is that burnout involves a psychological condition characterized by three interrelated symptoms and may share common origins (see for example Maslach et al., 2001). The sequential three-component conceptualization of burnout has received acceptance among researchers, but only the emotional exhaustion and depersonalization have generated empirical support (Cordes and Dougherty, 1993).

A number of studies have examined the antecedents of burnout. Emotional exhaustion is the result of 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 interactions (Cordes and Dougherty, 1993) and ineffective stress-coping mechanisms (Erera-Weatherley, 1996).

Burnout is a prolonged process and its three-related symptoms appear sequentially. Emotional exhaustion occurs first, as excessive job demands exhaust an individual's psychological resources (Kalbers and Fogarty, 2005). Emotional exhaustion is a necessary condition for burnout. Individuals suffer from exhaustion and in turn will experience actions to distance themselves emotionally and cognitively from their work (Maslach et al., 2001). Emotional exhaustion is indicated by feelings of used-up energy and related commotions as a result of psycho emotional demands. These demands originate from problems that require creative and innovative solutions, and are most obvious in an environment of time pressure or related matters of great consequences (Kalbers and Fogarty, 2005). Following emotional exhaustion is reduced personal accomplishment, a feeling of inefficacy, reduced motivation, or self-esteem. This situation is characterized by a tendency to evaluate oneself negatively (Advani et al., 2005). Reduced personal accomplishment is due to lack of recognition and positive feedback (Jackson, Scwab and Schuler, 1986). The third dimension of burnout, depersonalization, is tendency to exert negative and uncaring attitudes toward others (Fogarty et al., 2000). It represents the tendency to treat people as objects. Individuals may display a cynical, callous, uncaring, and negative attitudes toward co-workers, clients, and the organizations (Cordes and Dougherty, 1993). Depersonalization may occur because of excessive interpersonal interaction and workload (Burke, 1989). Kalbers and Fogarty (2005) argue that each burnout symptom is a distinct psychological condition with its own unique pattern of antecedent relationship with role stressors.

Role Stressors as Antecedents of Burnout

Prior burnout studies testing role stress model in auditing contexts have advanced to a state where burnout mediates the relations between job stressors and job outcome (Fogarty et al., 2000). In Indonesia, a study by Murtiasri and Ghozali (2006) supports the findings of Fogarty et al. (2000). Jones et al. (2010) extends the role stress model by adding healthy life style of accountants as a mitigating factor for burnout.

Burnout has been researched primarily as a pattern of responses to role stressors, such as role conflict, role ambiguity, and role overload (Cordes and Dougherty, 1993; Fogarty et al., 2000). Siegel and Marconi (1989) define role as a part played by an individual in her relationship with others. Role conflicts involve the burden of mutually incompatible expectations (Gaertner and Ruhe, 1981). Stated in a more specific manner, role conflict is incompatibility or incongruence between an individual with her job tasks, resources, rules, or policies (Dale and Fox, 2008). Also, incompatibility in communicating expectations between executives and employees may cause role conflict (Ussahawanitchakit, 2008).

Mulki et al. (2007) find that employees are the ones that have tendency to experience role conflict due to gaps between their organization's needs and customers' expectation. Similar phenomena happen when perceived productive employees are exposed to constraints that limit their ability to carry their job effectively (Boles and Babin, 1996). Role conflict also denotes discordance between individual's role and expectation (Shih and Chen, 2006). Further, Viator (2001) states that role conflict emerges when an individual is expected to act in a way that contradicts to her needs, capacity, and values.

Wolf and Snoke (1962) argue that role conflict arises as a consequence of two different and conflicting orders received simultaneously and carrying out one order will put aside the other one. In public accounting setting, role conflict emerges from two consecutive but inconsistent orders. Auditors have two roles, as a member of a profession that requires compliance to the law and conformance to the ethical conduct, and as an employee within a public accounting firm. Possessing these two roles, which frequently lead to a conflicting position, posts the auditors in dilemmas that have undesirable consequences, such as burnout. Role conflict has been found to be an antecedent of burnout in longitudinal studies (e.g. Jackson et al., 1986).

Role ambiguity is defined as a stressful condition caused by an employee's confusion concerning expectations of what her job responsibilities are (Low et al., 2001). Role ambiguity implies uncertain expectations of role senders to guide role behavior (Senatra, 1980). This suggests that individuals in role ambiguity situations experience a lack of information regarding their tasks and responsibilities. The lack of information or unclear goals and directions leads to burnout because performing under role ambiguity conditions requires an excessive levels of energy and mental resources (Maslach, 1984). This used up energy situation is conducive to feelings of burnout (Jackson et al., 1986). Role overload denotes an inappropriately burdensome magnitude of role requirements (Schick et al., 1990). Literature characterizes work overload, unwanted overtime, and time pressure as the primary organizational sources in public accounting (e.g. Gaertner and Ruhe, 1981). Schick and Haka (1990) state that role overload occurs when an individual must consider a highly demanding position. Research has consistently associated higher levels of role overload with higher levels of job burnout (Cordes and Dougherty, 1993).

Type A Personality and Burnout

Research shows that feelings of burnout cannot be separated from individuals' personality type (e.g. Khan, 2011). There are several personality types, which can be characterized by their susceptibility to stress and health conditions. Type A personality has long been implicated as risk factor for health. Type A personality as conceptualized by Friedman and Rosenman (1974) describes such type of people as impulsive, competitive, aggressive, impatient and more susceptible to develop the symptoms of coronary heart disease. Friedman and Rosenman identify patients with the heart disease tend to do work faster and usually have orientation toward success. Choo (1983) states that fast life style adopted by individuals with type A personality would put them in a high anxiety when they face their daily work environment. As the consequence, these individuals have difficulties in coping with job stress.

Abush and Burkhead (1984) investigate the relationship between Type A personality, perceived job characteristics and feeling of job tension. The results demonstrate a significant relationship between job tension and linear combination of Type A personality and job characteristics. Froggatt and Cotton (1987) find that Type A individuals experience more stress when their volume of workload increases. Pradhan and Misra (1996) examine the relationship between Type A behavior and burnout. The results indicate that the moderate level of Type A behavior pattern subjects demonstrate lower levels of burnout. Choo (1986) finds the relation between job stress and type A personality. Fisher (2001), however does not find the moderating effect of type A personality on the relation between role stress and auditors' job satisfaction and performance.

The Relation between Role Conflict and Burnout

A number of studies consistently support the positive relation between role conflict and emotional exhaustion (Jackson et al., 1986; Fogarty et al., 2000; Jones et al., 2010). Role conflict results in emotionally charged role environments, wherein high levels of effort are required to perform tasks. High role conflict results in burnout tendency (Fogarty et al., 2000; Murtiasri and Ghazali, 2006; and Jones et al., 2010). Based on the conceptual arguments discussed earlier and previous findings, we reason that the greater the conditions of role conflict, the more likely they are to produce burnout, and present a hypothesis as follows.

H1: There will be a positive relationship between role conflict and burnout tendencies among the auditors.

The Relation between Role Ambiguity and Burnout

Maslach et al. (2001) argue that unclear direction and goal contribute to the occurrence of burnout and this situation will require excessive mental energy. The chronic role ambiguity leads to emotional fatigue, which is one of the dimensions of burnout (Jackson et al., 1986).

Empirical findings support the influence of role ambiguity on burnout (Fogarty et al., 2000; Murtiasri and Ghazali, 2006; and Jones et al., 2010). Auditors who are exposed to unclear work objectives, vague responsibilities, indistinguishable work procedures, ambiguous expectations of audit team, and lack of feedback will experience emotional fatigue, depersonalization, and perceived reduced personal accomplishment. This leads to the following hypothesis.

H2: There will be a positive relationship between role ambiguity and burnout tendencies among the auditors.

The Relation between Role Overload and Burnout

Fogarty et al. (2000), Murtiasri and Ghazali (2006) and Jones et al. (2010) provide empirical support on the relation between role overload and burnout. In public accounting, the increased workload of some critical periods (when most audits occurs, tax returns are due, and professional services are in high demands) is the major cause of stress. Accountants in this busy periods work more than ten hours a day for months (Jones, et al., 2010). Sweeney and Summers (2002) find that by the end of busy season auditors experience significantly greater emotional exhaustion from their work and are more depersonalized in their approach to the job. Based on literature reviewed above and the empirical findings, we present the following hypothesis.

H3: There will be a positive relationship between role overload and burnout tendencies among the auditors.

The Moderating Effect of Type A Personality

Fisher (2001) asserts that two individuals having in the same position and getting the same role stress will perceive the role stress differently. Lazarus and Folkman (1984) argue that in a transactional model, individuals and their environments are in a dynamic state; they have reciprocal and influential relationships. This model explains that age, needs, values, education, and other personal characteristics have different effects on role stress perception. Choo (1986) argue that these individual differences moderate the relationship between stress and outcome.

In a high role conflict situation, auditors are facing with pressures from, usually, the public accounting firms. Those with type A personality will tend to experience more stress due to their competitive nature, impatience in achieving their objectives, or susceptibility to emotional exhaustion. Following the literature and reasons above, the hypothesis can be stated as follows.

H4: Type A personality will intensify the effect of role conflict on burnout tendencies among the auditors.

Fisher (2001) states that individuals with type A personality are inclined to control their environment. Lee et al. (1990) affirm that type A personality positively interact with individuals' susceptibility to control their environment to facilitate the relation between job performance and satisfaction. Brunson and Matthews (1981) investigate type A and type B personality coping strategy in a laboratory and find that individuals with type A personality tend to have ineffective problem solving strategies because they are more vulnerable to anxiety and stress. Having inclination to control environment while possessing a tendency to have ineffective problem solving strategies may cause more frustration to individuals with type A personality. In ambiguous role conditions, auditors with type A personality have a tendency to be more aggressive and impatient in carrying out their duties, and this will lead to burnout situation. The previous literature and reasons presented above are the base for the following hypothesis.

H5: Type A personality will intensify the effect of role ambiguity on burnout tendencies among the auditors.

As auditors with type A personality are more frustrated when they cannot control their environment (Lee et al., 1990; Brunson and Matthews, 1981), role overload condition will lead to feelings of losing basic talent and capabilities among them (Cordes and Dougherty, 1993). This reasoning results in the following hypothesis.

H6: Type A personality will intensify the effect of role overload on burnout tendencies among the auditors.

Figure 1: Study Framework

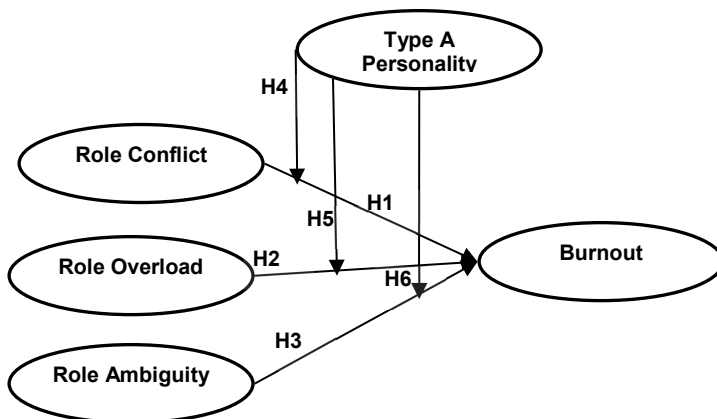


Figure 1 shows the research framework.

DATA AND METHODOLOGY

In this study, we use correlation research design to examine the moderating effect of type A personality on the influence of role stressors (role conflict, role overload, and role ambiguity) on burnout among auditors. The research takes on a field setting with individual auditor as the unit of analysis. Data were

collected through a structured questionnaire sent to auditors working at public accounting firms in four major cities in Indonesia: Jakarta, Semarang, Palembang, and Yogyakarta at the second semester of 2011/2012 academic year. The survey implementation followed three steps: conveniently selecting public accounting firms in which we have contact persons, purposively selecting auditors as our study participants (only junior, senior, and manager auditors were selected), and sending out the questionnaire. To generate more response, we also collected data from a seminar forum held by Indonesian Institute of Public Accountants (IAPI) in Yogyakarta. We also notify respondents in the form of a letter, phone call or e-mail. A mail-out package including a cover letter, the questionnaire and a business reply envelope was then sent to every contact name. In a few cases, the questionnaire was sent by fax or e-mail.

Table 1: Distribution of Survey

Source of Data	Distributed	Responded
Yogyakarta	50	9
Semarang	20	4
Palembang	30	12
Jakarta	50	20
Seminar IAPI	50	30
Total	200	75
Invalid		17
Usable data		58

Two hundred questionnaires were sent and we got 75 responses (37.5% response rate). Fourteen questionnaires were completed by partners in public accounting firms so we exclude those from our samples. Three questionnaires were not completed so we dropped them as well from our analysis. Hence, we have 58 questionnaires eligible for further analysis. Table 1 below describes the distribution of our data.

Table 2 below presents the detail of the participants' demography. Participants consist of 29 female (50%) and 29 male (50%). Their ages range from 20 to 30 years(51.7%), 30.1 to 40 years (31%), 40.1 to 50 years (12.1%), and above 50 years (5.2%). Participants have diploma level (1.7%), undergraduate level (84.5%), master's degree (10.3%), and doctorate degree (3.4%). The positions in public accounting firms are manager (13.8%), senior (46.6%) and junior (39.75). The tenure of participants extends from <2 years (25,9%), 2-5 years (34.5%) 5.1-10 years (25.9%), and above 10 years (13.8%).

This study's dependent variable is burnout and its independent variables are role conflict, role ambiguity and role overload. We use instruments developed by Rizzo and Lirtzman (1970) to measure role conflict and role ambiguity. The instruments contain 10 items for role conflict and 8 items for role ambiguity on 7-point Likert type rating scale. Role overload is assessed using instruments developed by Beehr et al. (1976), which also was used by Fogarty et al. (2001) and Jones et al. (2010).

The Maslach Burnout Inventory (MBI; Maslach and Jackson, 1984) was used to assess the degree of burnout of the participants. The scale contains 22 items and each item is rated on 7-point Likert type rating scale, ranging from very mild (1) to very strong (7). The scale measures three dimensions of job burnout: emotional exhaustion, depersonalization, and reduced personal accomplishment. This research extends the MBI by measuring auditors' perception on burnout when the auditors are exposed to an audit case. This extension is employed to prevent the respondents from attributing their situation on something that they like (social attribution bias; Hartono, 2008).

Table 2: Profiles of Respondents

	n = 58	Percentage
Sex		
Female	29	50
Male	29	50
Age (years)		
20 – 30	30	51.7
30.1- 40	18	31
40.1- 50	7	12.1
>50	3	5.2
Education		
Diploma	1	1.7
Undergraduate	49	84.5
Master	6	10.3
Doctorate	2	3.4
Position		
Manager	8	13.8
Senior	27	46.6
Junior	23	39.7
Tenure (years)		
< 2	15	25.9
2 – 5	21	34.5
5.1 -10	15	25.9
>10	8	13.8

Type A personality is assessed employing structured interview (Friedman and Rosenman,1974) that consists of 21 items from Jenkins Activity Survey. The higher the score, the more individuals' tendency toward type A personality is.

We use multiple regressions to test hypotheses 1 to 6. Hypotheses 1 to 3 are supported if the main effects of role conflict, role ambiguity, and role overload are significant. Hypotheses 4 to 6 are supported if the interaction effects amongst role conflict, role ambiguity, role overload, and burnout are significant. Data are analyzed by means of SPSS package.

RESULTS AND DISCUSSION

We test the quality of data that covers reliability and validity tests. Cronbach's alpha >0.60 indicates that a construct is reliable and significant coefficient of correlation shows it is valid. Table 3 shows Cronbach's alpha for role conflict (0.929), role ambiguity (0.859), role overload (0.813), type A personality (0.929), and burnout (0.908). As shown in table 3 below, all variables are reliable. The table also shows the correlation ranges of role conflict (0.485** -0.909**), role ambiguity (0.774** -0.870), role overload (0.849** -0.857**), type A personality (0.478** -0.824**), and burnout (0.291** -0.810).

Table 3: Validity and Reliability

	Variable	Reliability		Validity	
		Cronbach's Alpha	Result	Correlation range	Result
1.	Role Conflict	0.929	Reliable	0.485** - 0.909**	Valid
2.	Role Ambiguity	0.859	Reliable	0.774** - 0.870**	Valid
3.	Role Overload	0.813	Reliable	0.849** - 0.857**	Valid
4.	Type A Personality	0.929	Reliable	0.478** - 0.824**	Valid
5.	Burnout	0.908	Reliable	0.291** - 0.810**	Valid

Table 3 show that all variables are reliable.and the correlation ranges of role conflict (0.485** -0.909**), role ambiguity (0.774** -0.870), role overload (0.849** -0.857**), type A personality (0.478** -0.824**), and burnout (0.291** -0.810). **: significant at $\alpha = 0.05$

Hypotheses 1 to 3 predict that role stressors have positive associations with burnout tendencies among auditors. Specifically, role conflict, role ambiguity, and role overload are hypothesized to be as antecedents of burnout. Results presented in table 4 demonstrate that role conflict and role overload are

significantly and positively related with burnout tendencies experienced by auditors (p value = 0.006 and 0.000, respectively). However, we do not find support for the positive relation of role ambiguity and burnout (p value = 0.117). These results partially support those of Fogarty et al., 2000). In Fogarty et al. (2000), all job stressors are positively and significantly associated with job burnout.

Table 4: Hypotheses Testing Result

Hypothesis	P-value	Results
H1: RC→BO	0.006***	H1 supported
H2: RA→BO	0.117*	H2 not supported
H3: RO→BO	0.000***	H3 supported
H4: RC*TK→BO	0.001***	H4 supported
H5: RA*TK→BO	0.150*	H5 not supported
H6: RO*TK→BO	0.049**	H6 supported

*RC: role conflict, BO: burnout, RA: role ambiguity, TK: type A personality, TK: type A personality, RO: role overload, RC: role conflict, BO: burnout, TK: type A personality, RA: role ambiguity, TK: type A personality, RO: role overload. * significance at 10%, ** significance at 5% and *** significance at 1%*

The proposed main contributions of this study rely on hypotheses 4 to 6. We predict that type A personality will intensify the positive relations amongst role conflict, role ambiguity, and role overload and with burnout tendencies among auditors. Table 4 shows that we find support for hypotheses 4 and 6, in that type A personality intensifies the positive associations among role conflict and role overload and burnout among auditors (p value = 0.001 and 0.049, respectively). However, the results do not support hypothesis 5 that predicts that the type A personality will intensify the positive relation between role ambiguity and job burnout among auditors (0.150).

These results offer significant insights concerning job burnout among auditors in public accounting firms. Moreover, these are the only known burnout research results based on a sample of auditors working in public accounting firms in Indonesia. The results also show that examining the antecedents of job burnout among auditors and, especially, the personality type of auditors contributes to a more focused understanding of the role of burnout in public accounting profession and the relationships with its antecedents. The results provide support for the relevance of personality type in audit profession. Previous research concentrates on various environmental predictors, while this study extends to individuals differences as factors determining the relations between burnout and its antecedents. Specifically, type A personality strengthen the positive associations between two role stressors, role conflict and role overload, and job burnout among auditors. The findings indicate that when auditors have two or more conflicting roles, the roles put the auditors in dilemmas, which lead to burnout situations, such as emotional exhaustion, feelings of reduced personal accomplishment, and depersonalization. The results also imply that in public accounting firms, accountants that work in busy periods experience significantly greater emotional exhaustion from their work, feel more reduced personal accomplishment, and are more depersonalized in their approach to the job. The results also indicate that the auditors with type A personality create more tension around themselves. This means that the more the auditors show impatience, the more they are likely to develop the symptoms of tension and this is attributed to their personality characteristics. Auditors with type A personality who are unable to fulfill the expectations of others around them may experience burnout because of the conflicting demands.

The job of auditors always involve emotionally demanding situations concerning to the nature of work assignment, work pressure, interactions with people posing diverse nature of problems and their expectations are most of the time more demanding. In such type of working conditions the burnout symptoms increase especially the emotional exhaustion component of burnout. Auditors with Type A behavior more often show the personality characteristics such as highly ambitious, energetic, impatient, competitive, hardworking, time urgent and high achiever. In this type of profession the individuals with

type A behavior are more successful but it is also true that due to their personality characteristics they experience burnout in situations which expose them to role conflicts and role overload.

The study fails to provide evidence to the relation between role ambiguity and burnout and the moderating effect of type A personality on such relation. We speculate the public accounting firms in which our respondents work have already provided working environments that do not create ambiguity. All jobs and procedures have already been constructed in and communicated through established standard operating procedures so that auditors are knowledgeable about their roles and what are expected from them.

CONCLUSIONS

This study examines the moderating effect of Type A personality on the relationship between job stressors (role conflict, role ambiguity, and role overload) and burnout. The research finds empirical evidence regarding the effects of role conflict and role overload on burnout among auditors. However, the study does not find evidence on the effect of role ambiguity in burnout. Moreover, we find that type A personality is able to intensify the effects of role conflict and role overload on burnout. There is no evidence, however, on the moderating effect of such personality type on the relation between role ambiguity and burnout.

The results of our study have several important implications. First, individual characteristics of auditor play an important role in determining auditor judgment performance. In the case of role conflict, in which mutually incompatible expectations exist, incongruence between an auditor with her job tasks, resources, rules, or policies cause role conflict. Auditors face a requirement to comply to the law and to conform to the ethical conduct as well as to behave as efficient employees within public accounting firms. Possessing these two roles, which frequently lead to a conflicting position, posts the auditors in dilemmas that create burnout. Public accounting firms may deal with this kind of problem by introducing a series of training or information dissemination to reduce the expectation gap.

Second, accountants in busy periods experience significantly greater burnout. This negative effect of role overload may be managed by improving work schedule and assignments in public accounting firms. Third, accounting profession should provide more attention on the individual differences and apply more scrutiny on employee personality to improve the quality of accounting services.

The study possess a few limitations. First, it does not separate burnout amongst junior, senior, manager levels in public accounting firms. All samples are treated the same as auditors directly report to partners. This research also does not differentiate samples based on audit tenure. Hence, we suggest future research to employ partners as sample to examine whether they experience burnout produced by role conflict, role overload, and role ambiguity.

REFERENCES

- Abush, R. and E. J. Burkhead. (1984). "Job Stress in Midlife Working Women: Relationships among Personality Type, Job Characteristics and Job Tension," *Journal of Counseling Psychology*. 31 (1): 36-44.
- Advani, J. Y., S. C. Jagdale., A. K. Garg., and R. Kumar. (2005). "Antecedents and Consequences of "Burnout" in Services Personnel: A Case of Indian Software Professionals," *South Asian Journal of Management*.12 (3): 21-34.

- Beehr, T. A., J. T. Walsh, and T. D. Taber. (1976). "Relationship of Stress to Individually and Organizationally Values States: Higher Order Needs as a Moderator," *Journal of Applied Psychology*. Vol. 61: 41-47
- Boles, J. S., and B. J. Babin. (1996). "On the Front Lines: Stress, Conflict and the Customer Service Provider," *Journal of Business Research*. Vol. 37: 41-50
- Brocheler, V., S. Maijoor, and A. van Witteloostuijn.(2004). "Auditor Human Capital and Audit Firm Survival in The Dutch Audit Industry in 1930–1992," *Accounting, Organizations and Society*. Vol. 29: 627–646
- Brunson, B., and K. Matthews. (1981). "The Type A Coronary-Prone Behavior Pattern and Reactions to Uncontrollable Stress: An Analysis of Performance Strategies, Affect and Attributions during Failure," *Journal of Personality and Social Psychology*. Vol.40 (5): 906-918
- Burke, R. J., and E. Greenglass. (1989). "Psychological Burnout among Men and Women in Teaching: An Examination of the Cherniss Model," *Human Relations*. Vol. 42: 261-273
- Choo, F. (1992). "The Interactive Effect of Humor and Type A Behavior: Accounting Perspective and Evidence," *Advances in Accounting*. Vol. 10: 197-217
- Choo, F. (1986). "Job Stress, Job Performance, and Auditor Personality Characteristic," *Auditing: A Journal of Practice and Theory*. Vol. 2: 17- 34
- Choo, F. (1983). "Type A Behavior-Coping with Stress," *Accountancy* (April): 128-129
- Cordes, C. L., and T. Dougherty. (1993). "A Review and an Integration of Research on Job Burnout," *The Academy of Management Review*. Vol.18:621-656
- Dale, J., and M. Fox. (2008). "Leadership Style and Organizational Commitment: Mediating Effect of Role Stress," *Journal of Managerial Issues*. Vol. 20 (1): 109-130
- Erera-Weatherley, Pauline Irit. (1986). " Coping with Stress: Public Welfare Supervisors doing Their Best," *Human Relations*, Feb96. Vol. 49 Issue 2: 157-170
- Fisher, R. (2001). "Role Stress, the Type A Behavior Pattern, and External Auditor Job Satisfaction and Performance," *Behavioral Research in Accounting*. Vol. 12:143-170
- Freudenberger, H. (1974). "Staff Burnout," *Journal of Social Issues* 30 (1): 159–165.
- Friedman, M., and R. Rosenman. (1974). "*Type A Behavior and Your Heart*," New York, NY: Knopf
- Froggatt, K. L., and J. L. Cotton. (1987). "The Impact of Type a Behaviour Pattern on Role Overload-induced Stress and Performance Attributions," *Journal of Management*.13: 87-90.
- Fogarty, T. J., J. Singh, G. K. Rhoads, and R. K. Moore. (2000). "Antecedents and Consequences of Burnout," *Behavioral Research in Accounting*. Vol. 12:31-68
- Gaertner, J., and J. Ruhe. (1981). "Job-Related Stress in Public Accounting," *Journal of Accountancy*. June: 68-74

- Ganster, D. C., H. W. Hennessey, and F. Luthans. (1983). "Social Desirability Response Effects: Three Alternative Models." *Academy of Management Journal*. Vol. 26: 231-331
- Goolsby, J.R. (1992). "A Theory of Role Stress in Boundary Spanning Positions of Marketing Organizations," *Journal of the Academy of Marketing Science*. Vol. 20 (2):155-164
- Hartono, J.(2008). "*Pedoman Survei Kuesioner*," Yogyakarta: Badan Penerbit Fakultas Ekonomika and Bisnis UGM
- Jackson, S. E., R. L. Schwab & R. S. Schuler. (1986). "Toward an Understanding of the Burnout Phenomenon," *Journal of Applied Psychology*. Vol.71: 630-640
- Jackson, S and R. Schuler. (1985). "A Meta-Analysis and Conceptual Critique of Research on Role Ambiguity and Role Conflict in Work Settings," *Organizational Behavior and Human Decision Processes*. August: 16-78
- Jones, Ambrose III., C. S. Norman, B. Wier. (2010). "Healthy Lifestyle as a Coping Mechanism for Role Stress in Public Accounting," *Behavioral Research in Accounting*. Vol. 22: 21- 41
- Kalbers, L. P. and T. J. Fogarty. (2005). "Antecedents to Internal Auditor Burnout," *Journal of Managerial Issues*.1: 101-118.
- Khan, S.(2011). "Relationship of Job Burnout and Type A Behaviour on Psychological Health among Secretaries," *International Journal of Business and Management*. 6: 31-38.
- Larson, L. L.(2011). "Gender Differences in Internal Auditor Job Burnout," *Internal Auditing*. 26: 11-18
- Lazarus, R.S., and S. Folkman. (1984). "*Stress, Appraisal and Coping*," New York, NY: Springer Publications
- Lee, R and B. Ashforth. (1996). "A Meta-Analytic Examination of the Correlates of the Three Dimensions of Job Burnout," *Journal of Applied Psychology*. Vol. 81 (2): 123-13
- Lee, C., S. Ashford and P. Bobko. (1990). "Interactive Effects of Type A Behavior and Perceived Control on Worker Performance, Job Satisfaction and Somatic Complaints," *Academy of Management Journal*. Vol. 33 (4): 870-881
- Low, G. S., D. W. Cravens, K. Grant, W. C. Moncrief. (2001). "Antecedents and Consequences of Salesperson Burnout," *European Journal of Marketing*.35: 587-611.
- Maslach, C. and Jackson. (1984). "Burnout in Organizational Settings," *Applied Social Psychology Annual*. Vol. 5: 133-153
- Maslach, C., W. B. Schaufeli and M. P. Leiter. (2001). "Job Burnout," *Annual Review of Psychology*. Vol.52:397-422
- Morris, T., & L. Empson. (1998). "Organization and Expertise: An Exploration of Knowledge Bases and the Management of Accounting and Consulting Firms," *Accounting, Organizations and Society*.23: 609–624.
- Mulki, J. P., J. F. Jaramilo, and W. B. Locander. (2007). "Effect of Ethical Climate on Turnover Intention: Linking Attitudinal and Stress Theory," *Journal of Business Ethics*. Vol. 78: 559-574

- Murtiasri, E. and I. Ghozali. (2006). "Anteseden dan Konsekuen Burnout," *Simposium Nasional Akuntansi IX*. Padang, 23-26 Agustus 2006
- Pradhan, M. and N. Misra. (1996). "Gender Differences in Type A Behaviour Pattern: Burnout Relationship in Medical Professionals," *Psychological Studies*. 41 (1-2): 4-9.
- Rizzo dan Lirtzman. (1970). "Role Conflict and Ambiguity in Complex Organizations. *Administrative Science Quarterly*." Vol. 15. No.2: 150 – 163.
- Rebele, J., and R. Michaels. (1990). "Independent Auditors' Role Stress: Antecedent, Outcome and Moderating Variables," *Behavioral Research in Accounting*. Vol. 2:124-153
- Saxton, M. J., J. S. Phillips and R. N. Blakeney. (1991). "Antecedents and Consequences of Emotional Exhaustion in the Airline Reservations Service Sector," *Human Relations*. Vol. 44: 583-595
- Schaufeli, W. B., M. P. Leiter, C. Maslach. (2009). "Burnout: 35 Years of Research and Practice," *Career Development International*. 14 (3): 204-220.
- Schick, A., L. Gordon, and S. Haka. (1990). "Information Overload: A Temporal Approach," *Accounting, Organizations and Society*. Vol. 15(9):199-220
- Senatra. (1980). "Role Conflict, Role Ambiguity and Organizational Climate in a Public Accounting Firm," *The Accounting Review*. Vol. 55 (4): 594-603
- Solomon, I. and K. T. Trotman. (2003). "Experimental Judgment and Decision Research in Auditing: the First 25 Years of AOS," *Accounting, Organizations and Society*: 28 (2003) 395–412
- Shih, C. M. and C. Y. Chen. (2006). "The Effect of Organizational Ethical Culture on Marketing Managers Role Stress and Ethical Behavior Intentions," *Journal of American Academy of Business*. Vol. 8 (1): 89-95
- Siegel, G and H. R. Marconi. (1989). "*Behavioral Research in Accounting*," South Western Publishing Co
- Stevens, G. B. and P. O'Neill. (1983). "Expectation and Burnout in the Developmental Disabilities Field," *American Journal of Community Psychology*. Vol. 11: 615-627
- Sweeney, J. T. and S. L. Summers. (2002). "The Effect of the Busy Season Workload on Public Accountants' Job Burnout," *Behavioral Research in Accounting*. Vol.14: 223-245.
- Tuanakotta, T. 2011. *Berpikir Kritis dalam Auditing*. Jakarta: Salemba Empat
- Ussahawanitchakit, P. (2008). "Building Job Satisfaction of Certified Public Accountants (CPAs) in Thailand: Effects of Role Stress through Role Conflict, Role Ambiguity and Role Overload," *Journal of Academy Business and Economics*. Vol 8: 12-23
- Wolfe, D.M., and J. D. Snoke. (1962). "A Study of Tensions and Adjustment Under Role Conflict," *Journal of Social Issues*. July: 102-121
- Viator, R. E. (2001). "Role Stress and Related Job Outcomes," *Accounting, Organizations and Society* 26 (1): 73-93

ACKNOWLEDGMENT

We thank the reviewer in International Conference of Business and Management in Phuket Thailand (6-7 September 2012).

BIOGRAPHY

Intiyas Utami received Master of Science on Accounting Departement from Diponegoro University–Indonesia. She is a senior lecturer in the Department of Accounting, Satya Wacana Christian University, Indonesia and PhD Student on Accounting Department at Gadjah Mada University, Yogyakarta, Indonesia. Her research interest is in the area of behavioral accounting in the fields of auditing and managerial accounting. She work at Fakultas Ekonomika dan Bisnis Universitas Kristen Satya Wacana Salatiga, Jl. Diponegoro 52-60 Salatiga, 50733. Indonesia, intiyas@staff.uksw.edu

Ertambang Nahartyo is an assistant professor of accounting at Universitas Gadjah Mada. He has teaching and research interests in managerial accounting and strategy. He can be reached at Fakultas Ekonomika dan Bisnis Universitas Gadjah Mada, Jalan Humaniora, Jogjakarta 55281, Indonesia, ertambang@gmail.com.