

**YANGON UNIVERSITY OF ECONOMICS**  
**DEPARTMENT OF MANAGEMENT STUDIES**  
**MBA PROGRAMME**

**THE EFFECT OF JOB STRESS ON JOB SATISFACTION**  
**OF CERTIFIED PUBLIC ACCOUNTANTS AT**  
**AUDIT FIRMS IN YANGON**

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**ACADEMIC YEAR (2017 – 2019)**

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**“This Thesis submitted to the Board of Examiners in partial fulfillment of the requirements for the Degree of Master of Business Administration (MBA)”**

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**2017 – 2019**

## ACCEPTANCE

This is to certify that the thesis entitled “**The Effect of Job Stress on Job Satisfaction of Certified Public Accountants at Audit Firms in Yangon**” has been accepted by the Examination Board for awarding Master of Business Administration (MBA) Degree.

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## **ABSTRACT**

This study explores the organizational stressors, personal factors, job stress, and job satisfaction of Certified Public Accountants (CPAs) at audit firms in Yangon. This study points out the effect of organizational stressors on job stress, the influence of personal factors on job stress, and the effect of job stress on job satisfaction. Questionnaire survey is used to collect data from 142 employees who are working in 30 audit firms. In this study, it is found that role conflict and time budget pressure has positive effect on job stress but leadership behavior has negative effect on job stress. Work-Life balance has negative effect on job stress and, however, Type A personality has positive effect on job stress. This study found that job stress has negative effect on job satisfaction. Therefore, this study recommends that management of audit firms should understand the nature of stressors in their workplace and should setup the informal communication channels and provide financial and non-financial benefits to reduce stress.

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# **CHAPTER 1**

## **INTRODUCTION**

Stress is one of the major considerable things for everyone because it creates a lot of pressures, which will lead to physiological and psychological problems. Stress has been directly or indirectly associated with blood pressure, ulcers, coronary heart disease, asthma, diabetes, multiple sclerosis, cancer and a range of psychiatric disorders such as severe depressions and anxiety (panic) states. Another thing for stress causing is competition and high degree or level of competition lead to physical and mental tensions. It is impossible to avoid stress and the only totally stress-free state is death. Nowadays, our environment is dramatically and dynamically changing because of technological advancement. As a result, people are more struggle to fulfill their needs and wants and that will lead to more stress when they do not meet their expected needs and wants.

In the workplace, stress can be found and it can be known as job stress. Stress will be handled by employees when they face new or threatening causes in their working environment. While individuals will vary, in what they experience as stressful, there are some aspects of work that systematically create job stress for employee. According to Avey, Luthans, & Jensen (2009), workplace stress has become a common problem for human resource managers in recent years. Nevertheless, the availability of evidence and common sense suggests that job stress gives to health-related problems among workers and to organizational problems such employee dissatisfaction, alienation, low productivity, absenteeism, and turnover (Beehr & Newman, 1978; Schuler, 1980) at an estimated annual cost of between 10 and 20 billion dollars problems (Jick & Payne, 1980). Job stress is occurred in every person, such as surgeons, nurses, engineers, firefighters, pilots, lawyers, accountants, middle level managers and so on. Job stress is sometimes called occupational stress which is major health concern for working people around the world – across all sectors and in all sizes of enterprise, accruing huge costs to business and employees, sick leave payments and lost earnings.

In this study, job stress influences to job satisfaction of Certified Public Accountants at audit firms in Yangon. According to NIOSH (1999), job stress becomes

the harmful physical and emotional responses that occur when the requirements of job do not consistence with competencies, resources, or needs of the workers. Certified Public Accountants (CPAs) are financial professionals who review business records for accuracy and honesty. They are influenced by job stress which can motivate and encourage them to do audit activities. Sometimes it can disrupt to their activities due to excessive amount of arousals, anxieties and pressures. This job stresses are come from stressors or stimuli from their working conditions. This stressors or stimuli are workload, role ambiguity, role conflict, leadership behavior, and budget pressure. They can be either positive or negative impacts on job stress. Job satisfaction is a major concern for businesses and it is driven from job stress. If auditors are satisfied in their jobs or workplaces, the audit firms will get the benefits in lower turnover, higher productivity, increased profits and loyalty.

## **1.1 Rationale of the Study**

Physical, emotional, economic, social or other factors that require a response to change can create the result of job stress (Hussung, 2015). Job stress or workplace stress can lead to chronic health problems, musculoskeletal disorders, and psychological disorders. Some workplace stress is normal but excess amount can cause not only physical and emotional but also work-life balance. It can determine success or failure on their job and they cannot control everything in their work environment.

Sometimes, job stress may stem from a variety of sources and money is not always a major source of job stress. White-collar workers tend to stress the achievement, autonomy, career prospects and status elements more than blue-collar workers. CPAs are white-collar workers and they will become stress and burnout and they often appear as a progressive loss of energy, purpose and concern for the job, as there is a lack of pay-off in terms of accomplishment, recognition or appreciation. If an individual has greater amount of job stress than normal state, he or she will become confusion, lack of interesting in normal activities and concentration problems, and he or she will be more than normal absence from work and arriving late to work more than usual. According to Watson, Goh, & Sawang (2011), stress itself is not necessarily harmful, but persistent and prolonged stress can be harmful. It can influence on not only individual level, such as anger, depression, anxiety, and burnout, etc., but also

organizational level, such as job dissatisfaction, low organizational commitment, poor job performance, and on-the-job substance use, etc.

The nature of work and responsibilities for CPAs are not the same with other professional people. According to the Association of International Certified Professional Accountants (AICPA), CPA designation distinguishes licensed accounting professionals committed to protecting the public interest. They audit the financial statement and help to investors for financial health of the organizations, and advice on taxes and financial planning. They also held Code of Professional Conduct that requires competence, objectivity, integrity and independence. If any error was found in audited reports, they would be responsible for these reports and lead to be suited at court for their frauds and misconducts of reports. It could challenge high degree of chance to commit these conditions if workplace situation creates excessive amount of job stress for CPAs.

## **1.2 Objectives of the Study**

The main objectives of the study are:

1. To examine the effect of organizational stressors on job stress of CPAs at audit firms in Yangon.
2. To explore the influence of personal factors on job stress of CPAs at audit firms in Yangon.
3. To investigate the effect of job stress on job satisfaction of CPAs at audit firms in Yangon.

## **1.3 Scope and Methods of the Study**

In this study, the job stress of CPAs in Yangon was analyzed. The respondents of this study were only CPAs who are working at audit firms. This study intends to auditors who have CPA certificates and they are working at audit firms in Yangon. However, auditors who do not work outside of Yangon, CPA candidates who do not get certificates and auditors who do not have CPA certificates are excluded from this study. To investigate the workplace stressors, job stress and job satisfaction of CPAs, a structured questionnaire with five point Likert scale had been used and collected data by using survey method with sample random sampling technique. Mean values of each

variable were calculated in this study and a regression analysis was conducted to analyze the effect of each variable.

The primary data are collected by using simple random sampling method. According to the official announcement of Myanmar Accountancy Council (MAC), there are 130 audit firms registered in Yangon, in which 102 are private audit firms, 9 are partnership type and 19 are company type audit firms. Firstly, the sample size is 55 that are calculated from 130 and then, choosing 30 samples from this selected sample size by using simple random sampling method. Then, a structured questionnaire was used to collect primary data from 30 audit firms in Yangon and CPAs who are working in there. The secondary data are used from text-books, international research papers, online academic journals, internet websites and previous MBA papers from Yangon University of Economics.

#### **1.4 Organization of the Study**

The study is composed of five chapters. Chapter one is introduction chapter in which introduction of the paper, rationale of the study, objectives of the study, scope and methods of the study, and organization of the study are contained. Chapter two consists of the theoretical background of the study. Influencing factors of Certified Public Accountants in audit firms are described in chapter three. Chapter four is about analysis on effect of job stress on job satisfaction associated with Certified Public Accountants in Yangon. Chapter five is conclusion chapter which includes findings and discussions, suggestions and recommendations, and needs for further research.

## **CHAPTER 2**

### **THEORETICAL BACKGROUND**

This chapter is concerned with theoretical background of the study and underlines the job stress and job satisfaction. The purpose is to present the underlying theoretical and methodological rationale for this study. In this chapter, theories related with job stress, stressors and job satisfaction explored through review of books, articles, journals and web pages are involved. Finally, conceptual framework of the study is presented.

#### **2.1 Organizational Stressors**

Organizational stressors can be defined as stressors that arise from the demand of organizational workplace. It is reaction to the internal state of mind and reflection to everything on consciously and unconsciously perceiving as a real or imagined threat. According to Robbins (2001), stress is a dynamic situation that can be confronted to desirability of related opportunity, constraint and demand, and the outcome can be both uncertain and important perceiving. Environmental, organizational, and individual variables can cause stress (Ivancevich & Matteson, 1980). Organizational-based factors have been known to induce job stress for employees at the workplace (Greenhaus & Parasuraman, 1986).

Among the several organizational sources of stress, five variables are investigated in this study; workload, role ambiguity, role conflict, leadership behavior, and time budget pressure.

##### **2.1.1 Workload**

Workload is defined as the number of hours reported by employees and number of people served or worked for (Shirom, Nirel, & Vinokur, 2006). According to Beehr, Walsh & Taber (1976), work overload as employees having more work to do than could be completed within a given period. Previous studies have provided that support for the negative effect of workload on aspects of health, productivity and job performance.

Furthermore, high workload also contributes to high turnover rate in the accounting profession (Almer & Kaplan, 2002; Larson, 1991; Smith et al., 2007). In other words, individuals who perceived or experienced high stress in their minds may want to change their jobs (Mohd, 2011).

Workload is a job condition that can precede and influence the level of job stress (Jackson & Schuler, 1985; Schaubroeck et al., 1989). In fact, workload is often cited as a stressor in the accounting work environment (Smith et al., 2010). This is particularly because of a peak period (busy season) that is typically associated with auditing job environment. During this period, auditors need to work longer hours than in the off peak period, thus auditors are experiencing high stress, emotional exhaustion and becoming a more cynical attitude toward clients and related employees (Campbell et al., 1988; Sweeney & Summers, 2002; Law et al., 2008; Mohd, 2011). Sweeney and Summers (2002) further concluded that work overload could result in a psychological stressful condition.

### **2.1.2 Role Ambiguity**

According to Rizzo, House, & Lirtzman (1970), role ambiguity is identified as the reflection of certainty about duties, authority, and time allocation, and relationships with others, the clarity or existence of guides, directions, policies; and the ability to predict agreements as outcomes of behavior. Role ambiguity is defined as the lack of information available to perform one's responsibilities effectively (Kahn et al, 1964).

According to Rizzo, House, & Lirtzman (1970), role ambiguity happens when individuals do not have clear information about the expectations of their role in the job or organization. As shown by previous studies, higher levels of role ambiguity are related to lower job satisfaction, more job related tension and anxiety, lower work commitment and involvement, lower job performance, and a greater propensity to leave the organization (Fisher & Gitelson, 1983) and (Jackson & Schuler, 1985). Previous research has shown that role ambiguity was positively related to job satisfaction (Diamond, 2010). According to Karadal et al. (2008), the effect of role ambiguity and role conflict on organizational commitment and job satisfaction are analyzed. In this study, both role ambiguity and role conflict were negatively related to employees' job satisfaction and organizational commitment. The conclusion in this study shows that



managers must reduce the level of role ambiguity and role conflict if they want to rise organizational commitment and job satisfaction.

### **2.1.3 Role Conflict**

Role conflict is defined as the degree of incompatibility or incongruity between job tasks, resources, rules or policies, and other people (Dale & Fox, 2008). It is an incompatibility in communicated expectations between executives and employees. According to Jamadar (2012), role conflict may start when two or more simultaneous and incompatible expectations exist in such a way that in agreement with a given role negotiations fulfilling other roles. Role conflict has a greater influence on job satisfaction in those workers who have a high significance of the family role (Carlson & Kacmar, 2000). Role conflict involves inconsistency in expectations of an employee sales position (Jamadar, 2012). This may occur when a sales person is given a variety of different orders or is given a range of responsibilities that cannot be completed all together (Brashear et al., 2003).

With the accounting aspect, role conflict is also a key determinant of job satisfaction, performance, and outcomes. To confirm the existing literature of role conflict and job satisfaction, role conflict is significantly negatively associated with job satisfaction and job performance (Fisher, 2001). Previous studies provide evidence that role ambiguity and role conflict may influence auditors' job performance, job satisfaction and job related tension (Fisher, 2001; Jones et al., 2010; Rebele & Michaels, 1990; Senatra, 1980). A high degree of role ambiguity and role conflict could adversely affect auditors' job performance and increase the level of stress experienced by auditors (Fisher, 2001; Jones et al., 2010; Rebele & Michaels, 1990; Senatra, 1980).

### **2.1.4 Leadership Behavior**

Employees will exhibit higher job satisfaction, increased job performance and low job stress if leaders demonstrated high consideration, are supportive and exhibit human-oriented behavior (Lok & Crawford, 2004; Madlock, 2008; Tsai, 2008; Vries et al., 1998). Previous studies have suggested that leadership behavior could be one of the sources of job stress (Parker & DeCotiis, 1983). In the auditing profession, as a hierarchical structure is part of the firm's main characteristics, leadership behavior

(senior, manager and partner) could influence the behavior of subordinates (staff, senior and manager). Moreover, leadership behavior that delegates more decision-making power to employees will improve group performance (Somech, 2006) and consequently increase the organization's performance (Madlock, 2008). Evidence from previous studies suggests that, leadership behavior which allows subordinates or employees to have some authority and greater participation in decision making will enhance subordinates' job performance, job satisfaction and lead to low stress.

On the other hand, subordinates or employees tend to experience low satisfaction with superiors that exert formalized or structured behavior, using punishments and warnings instead of coaching and feedback behavior (Lee, 2008). This type of leadership style creates rigid application control in the working environment and is concerned about well-defined work procedures.

### **2.1.5 Time Budget Pressure**

Time budget pressure can be recognized as time constraints that arise or may arise, in engagements from restrictions of resources (time) allocable to do tasks, (Kautsar, 2016). Normally audit firms communicate these time limitations to audit personnel through time budgets, (Coram et al., 2008). According to Rum (2016), research shows that time budgets have the potential to create pressure because these act not only as control mechanisms but also as performance measurement tools within the firm, thus making it difficult to discuss these for fear of being seen as incompetent.

Auditors determine the allocation of audit time is very tight, but this situation has side effects that harm the public, which led to behavior that threatens the quality of audits, including reduced levels of detection and investigation of qualitative aspects of misstatements, failed to examine the principles of accounting, document review superficially, receive explanations weakly clients, and reduce the work one step below the accepted level audit (Kelly & Margheim, 1990). Ventura (2001) stated that the determination of unrealistic time constraints on specific audit task will have an impact on the lack of effective implementation of the audit or auditor implementers tend to accelerate the implementation of the test. Conversely, when the determination of time limit is too long then it will impact negatively on the cost and effectiveness of the audit.

Waggoner and Cashell (1991) in the Lily (2011) said that if the time allocated

is not enough, then the auditor will work quickly, so only implement part of the required audit procedures. Thus, the limited time of the audit may affect the amount of evidence that can be obtained related to events or transactions that may affect the financial statements. Prasita and Adi (2007) also stated that the allocation of time is too long it makes more dreamy auditor / day dream and not motivated to be more active in the work. Conversely, if the allocation is too narrow, then it can lead to unproductive behavior, because their tasks are neglected. The allocations of time have directly effect on the evaluation of the risks involved with the expansion of substantive procedures. The limited time owned auditors audit can lead to the violation of auditing standards and behaviors that were unethical. Prasita and Adi (2007), McDaniel (1990) states the limited allocation of time caused a decline in the effectiveness and efficiency of auditing activities.

## **2.2 Personal Factors**

Personal factors affect the degree to which certain procedures or circumstances are perceived as being stressful. There are many researches that have recognized the numerous lists of personal variables that are likely to contribute to the stress experience. These factors are expected to be related with a greater possibility that individuals will experience stress, be unable to manage stressful difficulties, take longer to recover from the effects of stress, or suffer negative outcomes as a consequence of stress. It has been appealed that such factors can even increase individual's susceptibility to happenings that affect in negative experiences or emotions.

Among the numerous personal factors, only two variables were investigated in this study work-life balance and Type A personality.

### **2.2.1 Work-Life Balance**

According to Ashfaq, S., Mahmood, Z. and Ahmad, M. (2013), 'Work' and 'Life' have been rather loosely identified in literature (Guest, 2002) where work can be paid employment and life can be everything outside of the formal employment but is usually used to denote the realm of family or home life (Ransome, 2007). The concept is loosely recognized and is seen to originate from gender division of labor and this renders work life balance its narrow focus (Ransome, 2007). Further, balance implies

an equal distribution of work and the rest of life (Ashfaq, S., Mahmood, Z. and Ahmad, M., 2013). It is not possible to ensure that at all times there is an equal distribution among these. According to Guest (2002), the term 'Work-Life Balance' is in itself a misnomer. According to Ashfaq, S., Mahmood, Z. and Ahmad, M. (2013), given the fluid nature of needs and responsibilities and their changing nature at not the same life stages, the division of activity will be uneasy to measure or unequal, and notions of negotiation, collaboration and compromise, reciprocity and complementarities might be better terms than balance (Ransome, 2007).

Work-Life balance is the degree to which an individual is complicated and satisfied equally with their job and individual roles (Saikia, 2011; Thomas, L. & Paul, R., 2016). Stability for individuals belongs to educational institutions are of great importance as it create knowledge for all sectors of society (Shoba & Suganthi, 2016). According to Greenhaus, Collins, & Shaw (2003) and Thomas, L. & Paul, R. (2016), lack of work-life balance among academics will be harmful for all other sectors.

According to Veenhoven (1991), Shoba & Suganthi (2016) and Tomas, L. & Paul, R. (2016), effective balance in work and personal life creates a person more satisfied and happier. According to Rajendran, K. & Rajaguru (2016), Thomas, L. & Paul, R. (2016) and Shoba & Suganthi, (2016), it has been exposed in various studies that a higher desire to achieve more lead people to produce extreme efforts that improve their working timing and they miss their work-life balance (Rajendran, K. & Rajaguru, 2016; Thomas, L. & Paul, R., 2016; Shoba & Suganthi, 2016). It ultimately decreases level of satisfaction among professional and increases the level of stress experienced by them (Beehr & Newman, 1978; Iqbal & Waseem, 2012). It is noticeable for integrating and managing work life balance into our lives that are the current need of the hour (Mukhtar, 2012; Shoba & Suganthi, 2016).

### **2.2.2 Type A Personality**

Typical individual or personality characteristics in the business literature exhibit a Type A Behavior Pattern (Choo, 1986; Fisher, 2001; Gundry & Liyanarachchi, 2007; Kushnir & Melamed, 1991; Ashford, Lee, & Bobko, 1989). Type A behavior pattern is characterized by a number of attributes such as competitiveness, persistence, impatience, aggressiveness, having a greater sense of time urgency, commitment to

work, ambition and experiencing high levels of stress compared to Type B behavior pattern (Blumenthal et al., 1985; Caplan & Jones, 1975; Jenkins, Zyzanski, Ryan, Flessas, & Tannenbaum, 1977; Rayburn & Rayburn, 1996). It is said that most individuals are likely to lie on the continuum between the two characteristics (Caplan & Jones, 1975).

Numerous studies that focused on Type A personality have found Type A behavior linked with an increased risk of coronary heart disease (Blumenthal et al., 1985; Booth-Kewley & Friedman, 1987; Kawachi et al., 1998; Schaubroeck, Ganster, & Kemmerer, 1994). For example, Schaubroeck et al. (1994) focused on the implication of TABP for cardiovascular disorder and found that, in the long term, Type A individuals exhibited symptoms of cardiovascular illness because of psychological and job complexity.

Fisher (2001) examined the moderator effect of Type A personality on role stress, job satisfaction and job performance in auditing. The study did not find a moderator effect of personality type. Nevertheless, the result showed a direct effect of personality type, where Type A personality was found to be better in both job satisfaction and job performance than their Type B counterparts. Fisher (2001) further argued that the external auditors' working environment probably was not extreme enough to reveal Type A behavior.

### **2.3 Job Stress**

Job stress can be viewed as an individual's reactions to characteristics of work environment that are perceived to be emotionally and physically threatening to the individual (Jamal, 1984). It points to a poor fit between the individual's capabilities and his work environment, in which excessive demands are made of the individual or the individual is not fully prepared to handle the situation (Jamal, 1984). In general, the higher the imbalance between the demands and the individuals' abilities, the higher will be experienced job stress (Jamal, 2011).

According to Wu & Shih (2010), for the majority of people, their job represents an essential part of their ways of life. As such, work is also a critical part in terms of individual health and happiness, (Wu & Shih, 2010). According to Ivancevich, Matteson & Preston (1982), the significance of the influence of work on survives and

welfare of people during both working hours and non-working hours has grown up over time. According to Siu (2003) and Wu & Shih (2010), job stress is becoming to be a problem for employees in Western industrialized societies, and increasing job stress has led to greater health costs, a higher percentage of absenteeism and turnover, more accidents, and inefficient performance, (Siu, 2003; Wu & Shih, 2010).

According to Dunham (2001), Landsbergis (2003) and Arshadi & Damiri (2013), stress at work is an increasingly common feature of modern life. According to Dunham (2001), Landsbergis (2003) and Arshadi & Damiri (2013), owing to an increasing effect of psychosocial stress at work on health and economic loss, investigation in this area has witnessed rapid progress in recent time. In recent years, workplace stress has come to be a common challenge for human resource managers, (Landsbergis, 2003; Avey, Luthans & Jensen, 2009; Arshadi & Damiri, 2013).

Job stress is different from stress in that it is work-related psychological stress, (Wu & Shih, 2010). Job stress may occur when an individual is given inadequate training or is provided with the unnecessary resources to perform the job, or is challenged with conflicting job demands (Jamal, 1990). An excessive work load may make people feel job stress (Jamal, 2011). According to Parker & DeCotiis (1983) and Finney et al. (2013), other potential sources of job stress include the organizational climate created by the leadership style of supervisors. According to Montgomery, Blodgett, & Barnes (1996), Primm (2005) and Wu & Shih (2010), job stress can produce negative concerns for both the individual and the firm since it has the influence of lowering motivation levels and performance, and rises turnover intentions.

## **2.4 Job Satisfaction**

Job satisfaction is defined as the level or degree to which employees like their jobs (Spector, 1997; Flanagan and Flanagan, 2002). Numerous components of job satisfaction have been identified including satisfaction with pay, potential for creativity, autonomy, task identity, satisfaction with organizational promotion policy and their individual promotions, satisfaction with co-workers, and available continuing education opportunities. According to Nabirye, R. C. (2010), previous researchers have reported an inverse or negative relationship between perceived stress and job satisfaction, that is, as job satisfaction increases, stress decreases (Flanagan & Flanagan,

2002; Sveinsdottir et al., 2006; Zangaro & Soeken, 2007).

According to the article of *Journal of Safety and Health at Work*, job satisfaction is the emotional alignment that employees have towards their works. It can be considered as an overall feeling on the job or as an associated constellation of attitudes about various aspects of the job. There is growing indication that current developments in employment situations that lead to negative effects on job satisfaction and deteriorate the physical and mental health of employees. Affective disposition on job satisfaction consists of two facets: positive affectivity and negative affectivity (Hoboubi, N. et al., 2017). High energy, eagerness, and pleasurable involvement represent positive affectivity while distress, unpleasant involvement, and nervousness show negative affectivity (Judge, T. & Larsen, R., 2001).

Job satisfaction is an enjoyment or positive emotional state resulting from the judgment of one's job or job experiences (Locke, 1983; Rafferty, A. & Griffin, M., 2009). According to Ferguson (2005) and Lakshmi, M. (2018), job satisfaction may be considerable as part of the structure of employee engagement, as it is an organizing of job involvement, organizational commitment and intents to stay.

Job satisfaction means how people feel positive or negative about their job and the different of their jobs (Spector, 1997). Low job satisfaction can be a main indicator of decrease in employee production and can result in behavior such as absenteeism and turnover intentions (Dupre & Day, 2007). The higher level of job stress causes, the less job satisfaction can be (Chandraiah et al., 2003).

## **2.5 Empirical Studies**

There are some empirical studies and some points are learned from them. In the previous study of Mohd (2011), some stressors are positively related with job stress. It includes workload, role ambiguity, and role conflict. An increase in workload will be associated with an increase in job stress. It was proposed that with a lack of information, the employees are more likely to be inefficient and misdirected to accomplish their role in an effective way, and thus may increase their stress level and prevent them performing better. This could consequently influence the employee to engage in dysfunctional behavior. As role conflict could have a deleterious effect on job outcomes, it was postulated that high role conflict will increase job stress. On the other

hand, other stressors are negatively correlation with job stress. It contains time budget, leadership behaviors. It has been suggested that excessive use of time budgets could lead to a negative effect among the auditors and relationship-oriented leadership to be negatively correlated with job stress.

In the study of Choo (1986), there is relationship between Type A personality and job stress. However, Fisher (2001) does not find the moderating effect of Type A personality on the relation between role stress and auditors' job satisfaction and performance. Froggatt and Cotton (1987) find that Type A individuals experience more stress when their volume of workload increases. 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 direct combination of Type A personality and job characteristics.

In the study of Balkan, O. (2014), it is concerned to find out the effect of work-life balance on job stress and individual performance. The data from primary and secondary sources was analyzed through SPSS and as a result of analysis in which there was a correlation between work-life balance and job stress.

In the study of Stamps, P.L. and E.B. Piedmonte (1986), this research shows that job satisfaction has been found significant relationship job stress. Furthermore, the study of Landsbergis, P.A. (1988) showed that high levels of job stress are associated with low levels of job satisfaction.

### **2.5.1 The Relationship between Organizational Stressors and Job Stress**

Workload is the amount of work performed by an entity in a given period of time, or the typical situation of work handled by an entity at a particular instant of time. Workload has been reported to negatively affect the health of employees; long-term diseases may be a result of stress, as well as monotony, mental dullness and fatigue at workplace. Glaser et al. (1999) found that significant relationships between workload and stress, and stress and turnover, this research concludes that stress will be an arbitrator of role between workload and turnover intention.

According to the research of Rizwan et al. (2014), role ambiguity is positively relationship with job stress and it arises when an employee is not clear about task and also not clear about the expectations related to that task, it is a generally accepted



concept. If the role is not clear situation will become very stressful. Due to this worker feels lack of control of that task and this generates greater stress in them.

Employee with lack of experience and knowledge feels more conflict related to job as he is not clear about his duties. Fisher and Gittleston, 1983; Johnston et al., 1990; Netemeyer et al., 1996; Sager, 1994; according to their researches there is positive and direct relation between job stress and role conflict.

According to the research of Offermann & Hellmann (1996), the result of this study presents consistent verification that leader behaviors do relate to the degree of stress experienced by their staffs. For emotional support with subordinate, stress is important for all perspectives on all actions excluding team building, where only leaders do not indicate an association.

According to the research of Mohd et al. (2017), most of auditors indicated that the budget was difficult to attain regardless position, experiences, firm size and gender. The results also revealed that auditors seem to work harder, under reporting of working time and request an increase in the budget as respond to budget pressure. The results may associate with budget attainability, when majority of the auditors feel time budget are achievable (Mohd et al., 2017). Thus, high emphasis on budget achievement for performance evaluation would not create tension among the auditors (Mohd et al., 2017).

### **2.5.2 The Relationship between Personal Factors and Job Stress**

According to Jyotbi & Jyotbi (2012), a good work-life balance enables the business to succeed and at the enables the workers to easily combine work with other and responsibilities. Researches about stress in organizations are more complete when both work and non-work factors are assessed. Certainly, it is not possible to get a complete stress profile by examining only at sources of stress in the place of work. This covers the personal life events that have an effect on performance, efficiency at work (Bhagat, 1983). Family problems; life crises; financial difficulties; conflicting personal and company beliefs; and the conflict between demands are examples of potential stressors that might harm the individual's work domain (Weinberg et al., 2010).

A number of studies support the idea that Type A personality is associated with emotional distress (Bluen, Barling, & Burns, 1990; Choo, 1986; Dimsdale, Hackett,

Block, & Hutter, 1978; Sogaard, Dalgard, Holme, Roysamb, & Haheim, 2008). Bluen et al. (1990) established that Type A sales persons experienced high stress matched with Type B sales persons. This finding supports the earlier study by Choo (1986) and Haskins, Baglioni and Cooper (1990), who found that auditors with Type A personality were more job-related stress than other auditors.

### **2.5.3 The Relationship between Job Stress and Job Satisfaction**

There are several studies that are the relationship between job stress and job satisfaction. Job stress and job satisfaction are the two concentrations in human resource management researches (Balaram et al., 2014). According to Stamps & Piedmonte (1986), job stress has found significant relationship with job satisfaction. In the study of (Cooper et al., 1989), general practitioners in England recognized four job stressors that remained predictive of job dissatisfaction.

In the study of Vinokur-Kaplan (1991), organization factors such as workload and working condition were negatively related with job satisfaction. According to Fletcher & Payne (1980), a lack of satisfaction can stay a source of job stress, while high satisfaction can alleviate the special effects of stress. This study exposes that both of job stress and job satisfaction were found to be interrelated (Fletcher & Payne, 1980). According to Landsbergis (1988) and Terry et al. (1993), high levels of work stress are associated with low levels of job satisfaction.

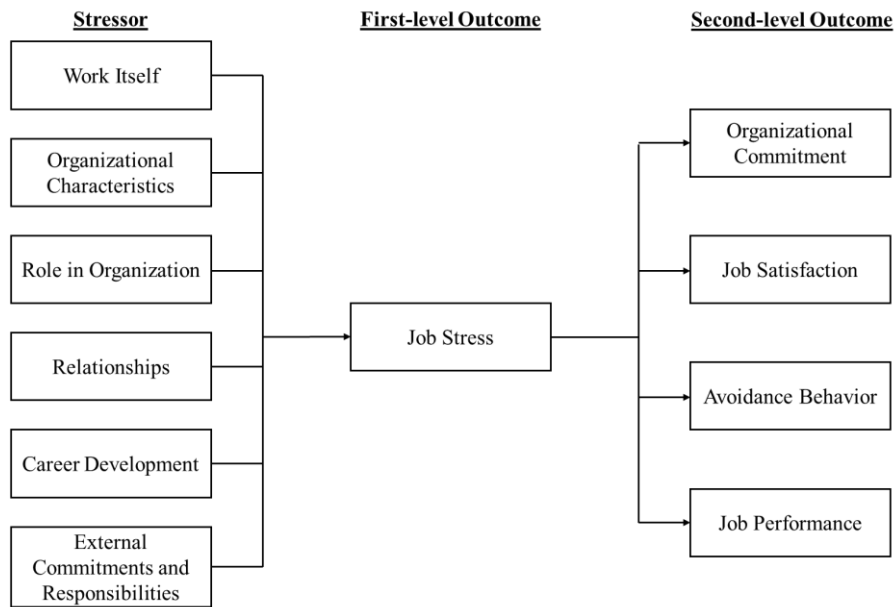
## **2.6 Conceptual Framework of the Study**

The conceptual framework for this study is based on model of job stress developed by Parker and Decotiis (1983), which has two level of outcomes, and also based on previous research of (Mohd, 2011). The job stress model of Parker and Decotiis is depicted in Figure 2.1.

In this model, job stress and strain was defined as proposed by Parker and DeCotiis (1983) in order to avoid any operational confusion. Stressor or stimulus was defined as organizational conditions or environment. Job stress was defined as individual short term psychological condition as a response to organizational conditions or the environment, whereas, strain was referred to as the consequences of job stress,

rather than organizational conditions or environment.

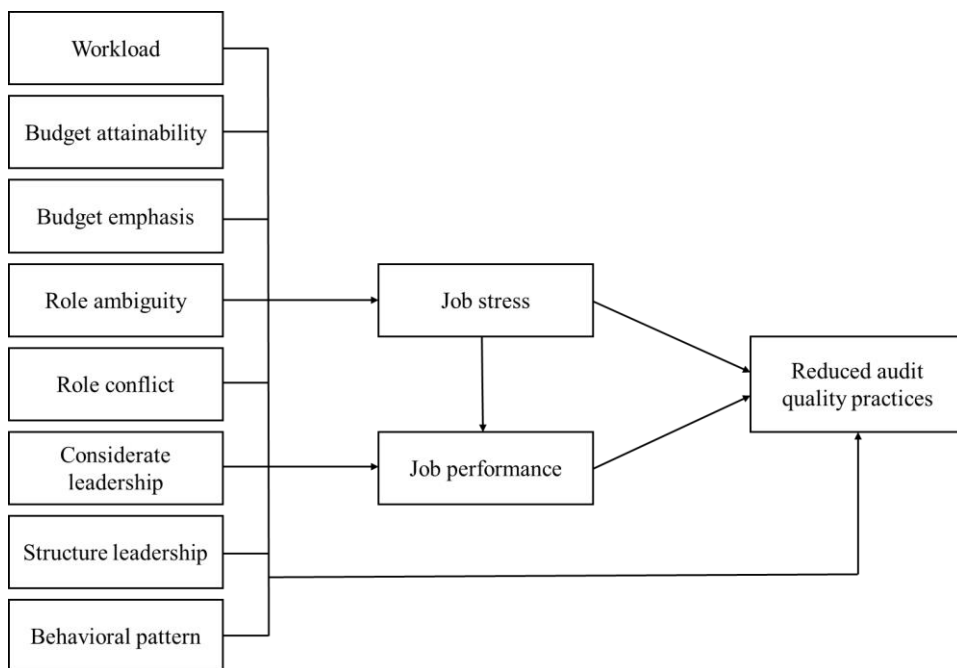
**Figure 2.1 Conceptual Framework of Parker and DeCotiis**



Source: Parker & DeCotiis, 1983

Our conceptual framework is also based on the previous research of (Mohd, 2011). In this research, the researcher also used the above job stress model and his conceptual model is exhibited in Figure 2.2.

**Figure 2.2 Conceptual Framework of Mohd**

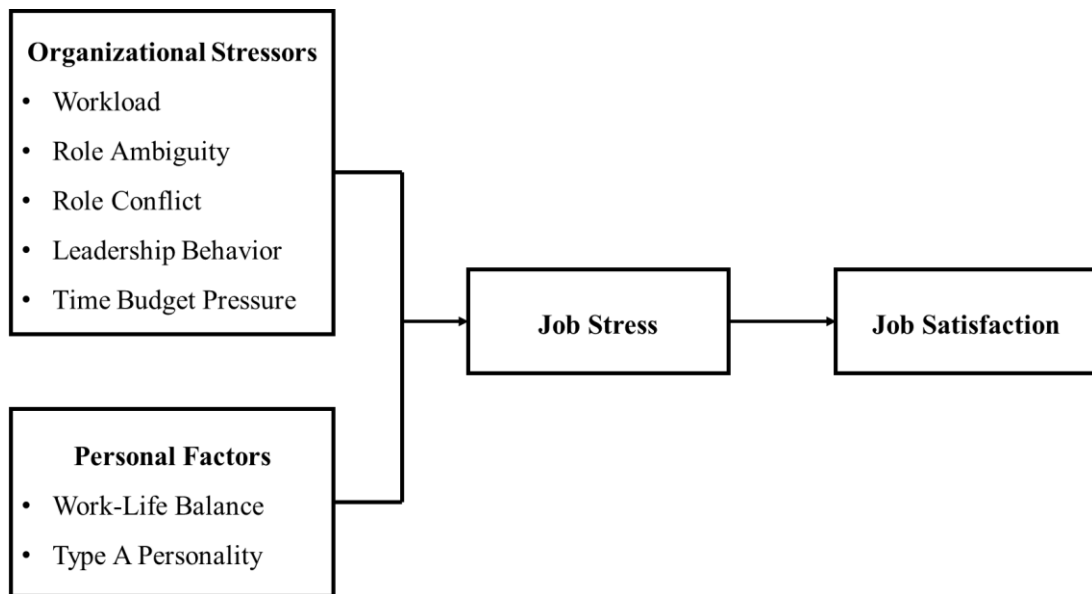


Source: Mohd, 2011

The above conceptual model is developed by focusing on the specific stressors that exist in the auditing environment which could exert job stress and affect the job-related outcomes, such as job performance and RAQP.

In this study, the conceptual framework is the combination of Parker and DeCotiis (1983) on job stress model and conceptual model of Mohd (2011), and then, shown in Figure 2.3.

**Figure 2.3 Conceptual Framework of the Study**



Source: Own Compilation, 2019

This study focuses on stressors in workplace and job satisfaction of CPAs at audit firms in Yangon. Job stress can lead to bad strength and even damage. Any job which also has the potential for some kind of stress, whether that stress is the engine of the success or overwhelming and one of the issues reduce self-esteem and damage to a person's life. The impact of stress can seriously affect the organization and the employee. The organization cannot achieve the desired goals and these employees can experience job dissatisfaction and that is a financial cost to the organization. Therefore, the reason to conduct this study is to evaluate the workplace stressors of CPAs in audit firms and to analyze the job stress on job satisfaction of CPAs at audit firms in Yangon.

## **CHAPTER 3**

### **STRESSORS AND JOB STRESS OF CERTIFIED PUBLIC ACCOUNTANTS IN AUDIT FIRMS**

This chapter includes four main parts. The first part of this chapter is concerned with the overview of the role of Certified Public Accountants in audit firms. The demographic factors of respondents are described in second part of this chapter. In the third part of this chapter, identifying the influencing organizational stressors on job stress of respondents is presented and the final part is associated with job stress of respondents in audit firms.

#### **3.1 Role of Certified Public Accountants in Audit Firms**

Certificates of Certified Public Accountants (CPAs) are conferred by Myanmar Accountancy Council (MAC), which was formed by the Myanmar Accountancy Law (1972) and reformed by the Myanmar Accountancy Law (1994). CPA is a professional trained to handle tax needs. This includes the business and personal taxes. Becoming a CPA gives an accountant higher standing in the demanding of business contacts, professional peers, regulators and clients alike because a CPA has to meet the requirements of minimum education, to pass the rigorous two-part exam and follow to abide a code of ethics. According to the 2013 Robert Half Report on Accounting and Finance, the CPA designation is the most highly-sought after and versatile credential for accountants.

Public accounting concerns with many fields in accounting, auditing, tax and consulting tasks for corporations, governments and individual, and every qualified public accountant can do most of these tasks. However, only CPA can do two things that are:

- Preparing audited and reviewing statement of financial reports with Directorate of Investment and Company Administration (DICA) and Securities and Exchange Commission of Myanmar (SECM). All public companies must file audited financial statements with the DICA and SECM,
- Representing clients of the Internal Revenue Department of Myanmar (IRD).

CPAs can provide explanations on tax laws and make recommendations to help lower tax liability, such as placing money in investment strategies. Similarly, a CPA can function as a tax consultant for business, providing bookkeeping services, contributing recommendations on how to structure the business and provide representation during an audit. Compensation is typically on a per-hour basis. CPAs at audit firms typically work in one of three areas:

1. Tax services: These services comprise arranging and filing state and local tax returns and working with organizations and individuals during the year to minimize their tax obligations. In case of an IRD audit or questions by state and local tax authorities, an audit firm can represent their clients.
2. Audit/assurance services: Assurance services are independent professional services that develop the quality and situation of both financial and non-financial information for decision makers. Auditing is an objective assessment of economic and financial information to validate it is correct and meets criteria such as generally accepted accounting principles (GAAP).
3. Management services: These services provide assistance with supervising and managing an organization's or individuals daily activities and providing strategic or long-range planning. Such services may include cash management, budgeting, and financial planning; preparing financial statements; insurance coordination and risk management; investment guidance; and estate planning.

### **3.2 Demographic Characteristics of Respondents**

There are six categories of demographic characteristics related to CPAs explored in this study to demonstrate the demographic profile of the respondents. The demographic information includes gender, marital status, age, monthly household income, audit experience and current job level. The demographic characteristic of the CPAs who work in audit firms are shown in Table 3.1.

**Table 3.1 Profile of Respondents**

<b>Sr. No</b>	<b>Demographic Factors</b>		<b>Number of Respondents</b>	<b>Percentages (%)</b>
1.	Gender	Male	31	22
		Female	111	78
2.	Marital Status	Single	107	75
		Married	35	25
3.	Age	20 - 30 years	40	28
		31 - 40 years	53	37
		41 - 50 years	28	20
		50 years and above	21	15
4.	Monthly Household Income	Under Ks 500,000	19	13
		Ks 500,000 - Ks 1,000,000	59	42
		Ks 1,000,001 - Ks 1,500,000	41	29
		Ks 1,500,000 and above	23	16
5.	Audit Experience	Less than Four years	13	9
		Four - Eight years	40	28
		Eight – Twelve years	55	39
		Twelve years and above	34	24
6.	Current job level	Audit Junior	40	28
		Audit Senior	61	43
		Audit Manager	12	8
		Audit Partner	18	13
		Others	11	8

Source: Survey Data, 2019

According to the Table 3.1, most of the respondents are female (111 respondents out of 142) and it represents 78% of total respondents. The rest percentage is male respondents and it is 22% of total respondents. The main reasons for excess amount of female are based on the nature of occupation and challenges of working procedures and activities. Males are more preferable working in challenging jobs, such as engineering and construction, sale and marketing, and IT industries, than females. Oppositely, females are more likely to work in HR and administrations, banking and finance,

accounting and other industries than males. Therefore, the audit firms have a large number of female public accountants than males.

According to this Table 3.1, most of respondents are single and their age range are between 20 and 30 years. By see this data, their age is enough for working and active workforce in the market. Then, this age range can work more effectively and productively. Working in audit firms industry demand long working hours to be the professional than other industry. To be the professional in audit fields, people need to invest a lot of their time and life. So, single can take long working hour than married people.

Additionally, the monthly household incomes for most of respondents are the range of Ks 500,000 and Ks 1,000,000, and they have audit experiences between eight to twelve years in audit fields. The current level of most respondents' jobs is audit senior. By looking these facts, they can be middle class and can also know how they take risk in their audit fields because they are enough experience to handle the client's projects. It can know that there is direct proportion their positions and experiences in audit fields to their salaries. It can also see the demands of jobs and shifting trends the needs for jobs in audit firms industry.

### **3.3 Organizational Stressors on Job Stress of CPAs**

In this section, organizational stressors of CPAs are analyzed. To investigate their work stressors, there are five variables included which are workload, role ambiguity, role conflict, leadership behavior and time budget pressure. The data are analyzed and involve the calculation method using mean score and percentage. The calculation of mean score and respondents can show their feelings and opinions with five points Likert scale; from 1 (strongly disagree) to 5 (strongly agree).

A structured questionnaire is used to examine workloads of CPAs which exist in audit firms. Workload was measured based on role overload measurement that consists of a three-item scale from Beehr et al. (1976). The instrument was measured based on a five-point Likert scale anchored by 'strongly disagree' to 'strongly agree'. The following Table 3.2 shows the mean value of workload in audit firms.



**Table 3.2 Workload in Audit Firms**

No.	Items	Mean Value	Standard Deviation
1.	Frequently bring work at night	2.68	1.01
2.	High performance standards on job	3.01	0.95
3.	Having too heavy a workload that cannot be finished	2.89	1.10
4.	Having too much work for one person to do	2.89	0.90
	<b>Overall mean</b>	<b>2.87</b>	

Source: Survey Data, 2019

Table 3.2 shows that overall mean score of workload is near the average mean value and it means that there has certain level of workload in their perception. Among them, having high performance stands on jobs is the highest mean score because the respondents view that performance standards on their job are too high and this stimulates the perception of workload and they feel the job stress in their audit firms. However, some audit firms really have high performance standards for their firms' reputation in their industry. This creates the perception of workload and becomes to job stress. Among items of Table 3.2, bringing work frequently is lowest mean score and most of respondents do not frequently bring work at night. This may be associated with seasonal demands, such as tax season, and when they face with this duration, they will bring work to their home.

The workload is based on the nature of seasonal demand and changing government policies that are directly or indirectly impact on businesses. For instance, if government changes tax policies on the manufacturing industry, this will effect on all businesses in manufacturing industry. Most of business owners in Myanmar are so afraid on the changing of government policies because they are running the traditional or manual system in accounting and financial documents. This leads to the delay and mistakes of financial data in their report. During this time, audit firms are hired to help and calculate in tax transactions to responsible for their business. The more offers from businesses are, the more workloads for CPAs who work in these audit firms are.

Role ambiguity was measured by using Rizzo et al., (1970) tools. This instrument was used a five-point Likert scales ranging from strongly disagree to strongly agree. A structured questionnaire is used to investigate the role ambiguity of

CPAs which are faced in audit firms. The following Table 3.3 presents the mean value of each condition for role ambiguity in audit firms.

**Table 3.3 Role Ambiguity in Audit Firms**

<b>No.</b>	<b>Items</b>	<b>Mean Value</b>	<b>Standard Deviation</b>
1.	Being not clear, goals and objectives for job	2.18	0.89
2.	Not giving clear explanation of what has to be done	2.31	0.84
3.	Not knowing what responsibilities are	2.04	0.77
4.	Not knowing exactly what is expected	2.11	0.73
	<b>Overall mean</b>	<b>2.16</b>	

Source: Survey Data, 2019

According to Table 3.3, overall mean score is below the average of mean value and it has low level of role ambiguity in their audit firms. Among them, not giving clear explanation of what has to be done is the highest mean score and most of respondents are disagree with it because they exactly know their work with clear explanation. In Table 3.3, not knowing exactly what is expected is lowest among other items' mean scores. It also points out that they actually know their responsibilities about their jobs and positions in audit firms. In generally, most of audit firms have clear explanation of goals, objectives, roles and responsibilities for their employees.

Most of audit firms are running with business practices and they all have goals and objectives for their benefits of their businesses. Then, they are playing agents between their clients and government officials. This is so risky thing and CPAs have to know their roles, authorities, responsibilities, objectives and procedures for their audit firms. If they do have role ambiguity in their audit fields, they do not know how to make the fulfillment of client's satisfaction and will also affect the reputation of audit firms.

Role conflict was measured by using Rizzo et al., (1970) tools, in which, a five-point Likert scales ranging from strongly disagree to strongly agree is included. A structured questionnaire is used to examine the role conflict of CPAs in audit firms. The following Table 3.4 presents the mean value of each condition for role conflict in audit firms.

**Table 3.4 Role Conflict in Audit Firms**

<b>No.</b>	<b>Items</b>	<b>Mean Value</b>	<b>Standard Deviation</b>
1.	Receiving incompatible requests from people	2.70	1.11
2.	Doing things that are accepted and unaccepted by people	2.31	0.95
3.	Violating a rule or policy to carry out activities	1.96	0.54
4.	Receiving an assignment without adequate things	2.54	1.06
	<b>Overall mean</b>	<b>2.38</b>	

Source: Survey Data, 2019

According to the Table 3.4, the overall mean score is below the average of mean value and it has low level of role conflict in audit firms. As shown in Table, the mean score of receiving incompatible requests from people is the highest and most of respondents do not receive incompatible requests from two or more people in their audit firms. However, some audit firms are family and small private firms and they do not have teams or groups. This is more concerned with large audit firms. The lowest mean score is violating a rule or policy in order to carry out an assignment or task because respondents always do their assignments or tasks with their professional ethics and did not violate the related rules and policies associated with their audit firms and international standard as well.

Role conflict is based on the structure of audit firms. In some audit firms, business owners appoint to some management level with their family members and relatives. This can lead to role conflict because they can be unclear and questionable as family members or company staffs when they report to each other. But some of audit firms are private business and role conflict have little chance to occur because business owners hold two roles, like executive role and operational role. For large audit firms, the structure is composed by formal structure and follows the international standards and procedures due to their professional roles.

Leadership behavior were measured using the instrument adapted for an auditing setting by Pratt and Jambalvo (1981) that was based on Stogdill's (1963) Leader Behaviour Description Questionnaire (LBDQ). The instrument was measured based on a five-point Likert scale ranging from strongly disagree to strongly agree. The

following Table 3.5 presents the mean value of each condition for leadership behavior in audit firms.

**Table 3.5 Leadership Behavior in Audit Firms**

No.	Items	Mean Value	Standard Deviation
1.	Putting suggestions made by audit team into operation	3.69	0.84
2.	Being friendly and approachable	3.83	0.87
3.	Assigning audit team members to particular tasks	3.55	0.92
4.	Encouraging the use of standard procedures	3.75	0.81
	<b>Overall mean</b>	<b>3.71</b>	

Source: Survey Data, 2019

According to Table 3.5, the overall mean value is above the average mean value and it means that most of audit firms have good leadership style and most of employees are following their leaders' established rules and decision making process. Being friendly and approachable is the largest mean score and most of respondents perceived that their leaders or supervisors in their audit teams were friendly and approachable. It can be concluded that most of the management style of audit firms use relationship-oriented style. The smallest mean score is assigning audit team members to particular tasks and most of them accepted that their leaders or supervisors assign particular tasks to the group. It is more concerned with large audit firms and they have many partners. They also have many audit teams because these firms are large and have many clients.

Leaders are very important for every organization and they can lead and motivate their employees. In audit firms, some firms of internal communication channel are running with relationship-oriented style and others are running with task-oriented style. According to their responds, this is based on the seasonal demands, amount of workload from their clients and nature of audit firms. For large audit firms, most of them are running with relationship-oriented leadership style due to large amount of employees. However, private and partnership audit firms are working with task-oriented leadership style because these firms have small amount of employees and their owners and partners view that task-oriented style is suitable for their businesses.

A structured questionnaire is used to examine time budget pressure of audit firms. The instrument was adopted from Otley and Pierce (1996) and measured based

on a five-point Likert scale (strongly disagree' to 'strongly agree'). The following Table 3.6 shows the mean value of time budget pressure in audit firms.

**Table 3.6 Time Budget Pressure in Audit Firms**

No.	Items	Mean Value	Standard Deviation
1.	Requesting and obtaining an increase in the budget	3.40	0.78
2.	Allocating sufficient time budgets for jobs	3.21	0.94
3.	Being placed employee performance on time budgets	3.31	0.64
4.	Being based performance evaluation system on time budgets	3.28	0.61
	<b>Overall mean</b>	<b>3.30</b>	

Source: Survey Data, 2019

According to Table 3.6, the overall mean is above the average mean value and it shows that most of CPAs who are especially in management level have experiences of time budget pressure. As shown in Table 3.6, the mean value of requesting and obtaining an increase in the budget is the highest score and most of respondents requested and obtain the increase in the budget. Because they do not get sufficient amount of budget in previous audit times. The lowest score of mean value is allocating sufficient time budgets for jobs in the last year and most of respondents are audit junior and senior levels. Most of them were not working to allocate time budgets for jobs. Allocation of time budget is more appropriate with management levels in their audit firms.

In audit firms, all CPAs do always face the pressure of time and budget because these two things are essential for audit process. According to their responds, all or most of audit firms use these things for the measuring of their performance. This can make the pressure for CPAs to perform their auditing activities and can get experiences from previous projects. The limitation of time and budget can create a lot of job stress on their actions and will lead to under report activities.

### **3.4 Personal Factors on Job Stress of CPAs**

In this section, personal factors of CPAs are analyzed. For work-life balance, the data are analyzed and involve the calculation method using mean score and

percentage. The calculation of mean score and respondents can show their feelings and opinions with five points Likert scale; from 1 (strongly disagree) to 5 (strongly agree). For Type A personality, the data are analyzed and involve the calculation method and the respondents can show their personality with five points Likert scale; from 1 to 5 (weak to strong).

A structured questionnaire is used to examine work-life balance of CPAs in audit firms. Work-life balance is measured by using Shukla & Sirvastava (2016) and the instrument was measured based on a five-point Likert scale anchored by ‘strongly disagree’ to ‘strongly agree’ and mean values are shown in following Table 3.9.

**Table 3.7 Work-Life Balance of CPAs**

<b>No.</b>	<b>Items</b>	<b>Mean Value</b>	<b>Standard Deviation</b>
1.	Be able to balance between working time and other activities	3.13	0.92
2.	Difficulty balancing work and other activities	3.46	0.90
3.	Feeling on the balancing of job and other activities	2.99	0.93
4.	Believing on the balance of work and other activities	3.56	0.79
	<b>Overall mean</b>	<b>3.29</b>	

Source: Survey Data, 2019

According to Table 3.7, the overall mean score is above the average mean value and it shows that there has a good condition of work-life balance in audit firms. As shown in Table 3.9, the largest mean score is believing on the balancing of job and other activities and most of respondents believed that they did well balancing their work with other activities, such as leisure time, meeting with their parents, friends, relatives, and so on. Feeling that the job and other activities are currently balanced is smallest mean score and they did not currently believe on balancing their work and other activities. This means that respondents work in some seasonal situation, such as tax seasons, and, sometimes, they always travel to projects in Yangon and other places that are necessary to audit. Therefore, they do not believe for balancing of their work and lives.

Work-life balance is essential thing to consider for all employees who work in every industry. In audit firms, most of responds can manage the balancing of their

works and lives. The main reason is that most of audit firms have the arrangement for the flextime for their employees and others provide the performance based pay for their projects. The next thing is that most of CPAs are single and this can be one thing to manage their work-life balance.

A structured questionnaire is used to examine Type A personality of CPAs in audit firms. Type A personality is measured by using Bortner (1969) and the instrument was measured based on a five-point Likert scale anchored by ‘weak’ to ‘strong’ and mean values are shown in following Table 3.8.

**Table 3.8 Type A Personality of CPAs**

<b>No.</b>	<b>Items</b>	<b>Mean Value</b>	<b>Standard Deviation</b>
1.	Never late work deadline	3.08	0.95
2.	Competitive	3.00	1.05
3.	Anticipate	2.63	0.90
4.	Rushed	2.79	0.87
5.	Impatient	2.15	0.86
6.	Forceful	2.18	0.89
7.	Hide feelings	2.43	0.89
8.	No outside interests	2.46	0.94
9.	Ambitious	2.54	0.87
10.	Fast	2.53	0.90
	<b>Overall mean</b>	<b>2.58</b>	

Source: Survey Data, 2019

. According to Table 3.8, the overall mean score is below the average of mean value and most of respondents do not have Type A personality behavior. As shown in Table 3.8, the mean score of never late work deadline is the highest and most of respondents do not late work deadline and timely give audit reports to their client for their projects. The lowest mean score is impatient and most of respondents are patient on their jobs.

This may be based on gender type of business because majority of all or most of audit firms are female auditors and this will reflect to Type A personality behavior. The main reason is that auditing should be patient because if they are impatient on their

audit activities, they will responsible for these activities if any error occurs. This is more concerned with large audit firms. However, some audit firms are family and small private firms and, sometime, they do not give timely audit reports to their clients. When this case is extremely affected the client’s reputation, they will face and suit with legal properties.

### 3.5 Job Stress of CPAs

This section is associated with examining of job stress of CPAs. A structured questionnaire is used to examine job stress of CPAs in audit firms by using the scales of previous MBA papers and other sources of stress tension scale. The calculation of mean score and respondents can show their feelings and opinions with five points Likert scale; from 1 (strongly disagree) to 5 (strongly agree).

**Table 3.9 Job Stress of CPAs**

<b>No.</b>	<b>Items</b>	<b>Mean Value</b>	<b>Standard Deviation</b>
1.	Not knowing advancement or promotion opportunities	2.87	0.92
2.	Not being primary job source of satisfaction from job	2.99	0.95
3.	Not knowing thinks of and performance evaluation	2.57	0.83
4.	Working here leaves little time for other activities	2.57	0.87
5.	Wanting to quit from work as soon as possible	2.56	0.85
6.	Feeling unsatisfied while working in organization	2.91	0.93
7.	Having bad temper when competitive situation comes	2.18	0.89
8.	Being not fully qualified to handle job	2.25	0.88
9.	Having felt nervous or fidgety as a result of job	2.46	0.87
10.	Having the feeling of too little authority to carry out	2.49	0.93
	<b>Overall mean</b>	<b>2.58</b>	

Source: Survey Data, 2019

According to Table 3.9, the overall mean score is below the average of mean value and most of respondents perceive the low level of job stress. As shown in Table 3.9, the mean score of not being primary job source of satisfaction from their job is the highest and most of respondents said that the primary source of job satisfaction is not



from my job. The lowest mean score is having bad temper when it comes to competitive situation and most of respondents do not have bad temper when it comes to competitive situation.

Job stress can arise from any sources of workplace. In audit firms, most of CPAs perceived that they want to get experiences and career development. Some of respondents in private audit firms and family audit firms want to work in large audit firms and they really need experiences in audit fields to switch to large audit firms. According to their responds, they do not need to compete with other people including coworkers and rival audit firms. They do accept and follow the audit principles and procedures for their clients' projects. However, most of respondents have enough experiences to cope and they are adaptable to live with this stress in audit fields.

## **CHAPTER 4**

### **ANALYSIS ON JOB STRESS AND JOB SATISFACTION OF CERTIFIED PUBLIC ACCOUNTANTS**

This chapter is composed of three parts and intended for analysis on effect of stressors and job stress of CPAs and the effect of job stress on job satisfaction of CPAs at audit firms in Yangon. The analysis focuses on the survey results from questionnaires. The first part is to explain the job satisfaction of CPAs at audit firms in Yangon. The second part is to examine the relationship between organizational stressors, personal factors and job stress of CPAs and the last part is to analyze the effect of job stress on job satisfaction of CPAs at audit firms in Yangon.

#### **4.1 Job Satisfaction of CPAs**

In this study, the combination of ten survey questions is used to explore the job satisfaction. Job satisfaction was measured by using the generic job satisfaction scale which is developed by McDonald & McIntyre (1997). This instrument was used a five-point Likert scales ranging from strongly disagree to strongly agree. The results of job satisfaction of CPAs are shown in Table 4.1.

As shown in Table 4.1, respondents perceived that they feel good about working at their audit firms. They also believed that their audit firms are creating their opportunities for development of their careers and progression of well-being of lives. However, their wages are not good and its mean score is lowest value among other mean scores. The main reasons may be that they are currently lower level positions or they have large family members or they have the false perceptions, such as comparing their wages with other wages. Nonetheless, most of audit firms, either small or large, provide full compensation of their facilities to them.

**Table 4.1 Job Satisfaction of CPAs**

No.	Items	Mean Value	Standard Deviation
1.	Receiving recognition for a job well done	3.81	0.67
2.	Closing to the people at work	3.90	0.75
3.	Good about working at this audit firm	3.94	0.72
4.	Feeling secure about my job	3.77	0.89
5.	Management is concerned about me	3.46	0.88
6.	On the whole, work is good for my physical health	3.06	0.94
7.	Wages are good	3.03	0.84
8.	Talents and skills are all used at work	4.07	0.55
9.	Getting along with my supervisors	3.55	0.93
10.	Feeling good about my job	4.01	0.79
	<b>Overall mean</b>	<b>3.66</b>	

Source: Survey Data, 2019

According to the survey result, the overall mean score is above the average mean value and it has good satisfaction on their jobs. Mean scores of two items are above 4.00 and the rest are also above 3.00. Overall mean score of job satisfaction is 3.66 and it can conclude that most of respondents have the perception of satisfaction on their audit firms. 73% of 142 CPAs were satisfied with their jobs and 27% of total CPAs were answered that they were not satisfied. In addition, this study emphasizes on 30 audit firms out of 130 and will be representing 23% of audit firms industry.

Job satisfaction is one of the most important things for the development of employees and every organization. If employees are dissatisfied and demotivated in organization. In audit firms, most of respondents are satisfied for their jobs. The main source of job satisfaction is performance based pays and flextime for them. In addition, they also get the bonus and other non-financial rewards, such as recognitions and providing trips, which are given by their performance. They also believe that going with relationship between employees can get their goals and they also favor in team-based auditing. Furthermore, the next thing for job satisfaction is relationship leadership style because most of respondents perceive that relationship and communication between employees are essential thing for doing activities and procedures during audit process.

#### 4.2 Analysis on the Effect of Organizational Stressors and Personal Factors on Job Stress

In this study, to analyze the effect of organizational stressors and personal factors on job stress, the multiple regression analysis is performed to realize the influencing factors on job stress. In the multiple regression model, job stress is used as dependent variable. The two independent variables of job stress are organizational stressors and personal factors. The result of SPSS output analyzing effect of organizational stressors and personal factors on job stress is shown in Table 4.2.

According to the result shown in Table 4.2, only organizational stressors have relationship with job stress and the significant values of these factors are less than 0.05. This organizational stressors had positively significant effect on job stress. It has the expected positive sign and highly significant at 99% confidence interval. It indicates that organizational stressors lead to an increase in job stress. As significant value of personal factors is greater than 0.05, this can interpret as there is no relationship with job stress.

**Table 4.2 Effect of Organizational Stressors and Personal Factors on Job Stress**

Model	Unstandardized Coefficients		t	Sig	VIF
	B	Std. Error			
(Constant)	1.802	.585	3.081	.002	
Organizational Stressors	.382***	.145	2.634	.009	1.179
Personal Factors	-.109	.094	-1.153	.251	1.179
R	0.288				
R Square	0.083				
Adjusted R Square	0.070				
F-Test	6.266***				

Source: Survey Data, 2019

Notes: \*\*\* Significant at 1% level; \*\* Significant at 5% level; \* Significant at 10%

As shown in Table 4.2, the correlation between the independent variable and dependent variable (R) is 0.288 which line between 0 and 1. Therefore, there have relationship between organizational stressors, personal factors and job stress which is

8.3% about the variable with independent variables. There is no multi-collinearity problem encountered in this study because all VIF values are also less than 10. The value of F-test, the overall significance of the models, turned out highly significant at 1% level.

Overall evaluation shows that the estimation produced anticipated signs and significant coefficients for two variables. According to the study, it can be concluded that increasing organizational stressors have positive effect on job stress. The respondents are consistently experience high intensity of work, conflicting time demands, heavy professional responsibility, and can face threat of legal action.

In this study, organizational stressors and job stress are positive relationship and these stressors are the major source of job stress because every workplace can have many stressors that will stimulate the inner mind of employees and lead to the job stress. Some organizational stressors can make motivation for employees and others will be negative impacts on them. These are call eustress and distress. Sometimes, job stress can be known by seeing their behavior. However, some of people do not show their job stress on their behavior. Both eustress and distress generate to job stress. No matter how they become job stress or not, the organizational stressors can create the job stress and they should be controlled by the management with timely manner.

#### **4.2.1 Effect of Organizational Stressors on Job Stress**

In multiple regression models, job stress is also used as dependent variable. The five variables of stressors are workload, role ambiguity, role conflict, leadership behavior, and time budget pressure and that are used as independent variables. The result of SPSS output analyzing effects of organizational stressors on job stress is shown in Table 4.3.

According to the result shown in Table 4.3, only three stressors have relationship with job stress and the significant values of these factors are less than 0.05. Among this three stressors, role conflict and time budget pressure had positively significant effect on job stress. Role conflict and time budget pressure have the expected positive sign and highly significant at 99% confidence interval and 95% confidence interval respectively. However, leadership behavior significant effects on job stress. It has the expected negative sign and highly significant at 99% confidence interval. As

significant value of workload and role ambiguity are greater than 0.05, this can interpret as there is no relationship with job stress.

**Table 4.3 Effect of Organizational Stressors on Job Stress**

Model	Unstandardized Coefficients		t	Sig	VIF
	B	Std. Error			
(Constant)	2.910	.634	4.587	.000	
Workload	.026	.051	.507	.613	1.138
Role ambiguity	-.132	.095	-1.386	.168	3.194
Role conflict	.193***	.049	3.908	.000	1.103
Leadership behavior	-.301***	.098	-3.059	.003	2.915
Time budget pressure	.164**	.071	2.306	.023	1.224
R	0.475				
R Square	0.226				
Adjusted R Square	0.198				
F-Test	7.943***				

Source: Survey Data, 2019

Notes: \*\*\* Significant at 1% level; \*\* Significant at 5% level; \* Significant at 10%

As shown in Table 4.3, the correlation between the independent variables and dependent variable (R) is 0.475 which line between 0 and 1. Thus, it can express that the organizational stressors and job stress are correlated. The model can explain. Therefore, organizational stressors have relationship with job stress which is 22.6% about the variable with independent variables. There is no multi-collinearity problem encountered in this study because all VIF values are also less than 10. The value of F-test, the overall significance of the models, turned out highly significant at 1% level.

The final mean reveals that role conflict and time budget pressure are positive relationship with job stress. The main reason is that most of audit firms are working with nature of cyclical demand periods. All audit firms, either large or small, always face with these periods and, sometimes, they have a lot of work schedules and activities and coworkers or peers help each other to complete their work schedules and activities.

During this time, they face a lot of role conflict and the time budget pressure

because some position of audit firms are appointed by their family members and this can effect on how to make communication, reporting and organization's change of command. As the opposite site of organization, there are many clients for their audit firms. So, CPAs should prepare and provide audit reports and necessary documents to satisfy their clients' deadline. This makes a lot of stress on allocation of time and budget to audit their clients' projects. As the same time, they keep their code of conduct and ethics in audit process and this will create a lot of job stress for CPAs. Therefore, role conflict and time budget pressure are direct relationship with job stress.

Leadership behavior is negative relationship with job stress. The main reason is that when the CPAs do not know their authorities, responsibilities, activities and procedures, the colleagues cannot help to them because this is their personal problems, such as lack of attention or lack of skills on their works, and it will decrease in helping from coworkers. If their leaders or supervisors or directors have good leadership styles or communication skills, this can lead or create the motivation of their subordinates. In audit firms, most of the leaders have good leading and communication skills, their employees always motivate to finish their works and this do not need the helping from their peers or colleagues. Thus, leadership behavior is negative relationship with job stress.

#### **4.2.2 Influence of Personal Factors on Job Stress**

In multiple regression models, job stress is also used as dependent variable. In personal factors, there are two variables and they are work-life balance and Type A personality that are used as independent variables. The result of SPSS output analyzing influence of personal factors on job stress is shown in Table 4.4.

According to the result shown in Table 4.4, work-life balance and Type A personality have relationship with job stress and the significant values of these factors are less than 0.05. Work-life balance has the expected negative sign and highly significant at 99% confidence interval. The rest, Type A personality, are positively significant effect on job stress. It has the expected negative sign and significant at 99% confidence interval.

**Table 4.4 Influence of Personal Factors on Job Stress**

Model	Unstandardized Coefficients		t	Sig	VIF
	B	Std. Error			
(Constant)	2.652	.199	13.333	.000	
Work-Life Balance	-.370***	.041	-9.088	.000	1.004
Type A Personality	.444***	.060	7.463	.000	1.004
R	0.695				
R Square	0.483				
Adjusted R Square	0.476				
F-Test	64.914***				

Source: Survey Data, 2019

Notes: \*\*\* Significant at 1% level; \*\* Significant at 5% level; \* Significant at 10%

As shown in Table 4.4, the correlation between the independent variables and dependent variable (R) is 0.695 which line between 0 and 1. Thus, it can express that the organizational stressors and job stress are correlated. The model can explain. Therefore, personal factors have relationship with job stress which is 48.3% about the variable with independent variables. There is no multi-collinearity problem encountered in this study because all VIF values are also less than 10. The value of F-test, the overall significance of the models, turned out highly significant at 1% level.

The final mean reveals that work-life balance is negative relationship with job stress. When there are a lot of work schedules and activities, the CPAs have to finish them for their benefits, such as salaries or bonus, and to get the fulfillment of organizations' goals. If they are more emphasis on their family matters, it will affect to the accomplishment of activities in their audit firms. This will become conflict between work and family relation. Work give financial benefits; like bonus and remunerations, and family relation provide non-financial benefits; like love, warmth and affection. Therefore, they will become more balancing on their work and lives when they face with many work activities and, as a result, work-life balance is negative relationship with job stress.

Type A personality is positive relationship with job stress. The main reason is based on the nature of working activities and processes. When the auditors meet a



situation where they occupy two roles at the same time, this can demotivate to them and this will reflect to the organization's culture and climate. These things can lead to reduce the performance of audit quality. Audit firms are absolutely based on the reputation for the available of clients. Having Type A behavior can gain opportunities for not only accepting of challenging for employees but also organizations' benefits. These facts create a lot of job stress on CPAs in their audit firms if they do not fulfill the needs and wants of clients' projects. The more CPAs who have Type A personality are, the more job stress become. Thus, Type A personality is directly relationship with job stress.

### 4.3 Analysis on the Effect of Job Stress on Job Satisfaction

The multiple linear regression analysis is performed to examine the effect of job stress on job satisfaction. In multiple regression models, job satisfaction is used as dependent variable and the job stress is used as independent variables. The result of SPSS output analyzing effects of job stress on job satisfaction is shown in Table 4.5.

According to the result shown in Table 4.5, job stress is positively relationship with job satisfaction and the significant values of these factors are less than 0.05. It has highly significant at 99% confidence interval.

**Table 4.5 Effect of Job Stress on Job Satisfaction**

Model	Unstandardized Coefficients		t	Sig	VIF
	B	Std. Error			
(Constant)	5.074	.252	20.136	.000	
Job Stress	-.547***	.096	-5.703	.000	1.000
R	0.434				
R Square	0.189				
Adjusted R Square	0.183				
F-Test	32.528***				

Source: Survey Data, 2019

Notes: \*\*\* Significant at 1% level; \*\* Significant at 5% level; \* Significant at 10%

As shown in Table 4.5, the correlation between the independent variable and

dependent variable (R) is 0.434 which line between 0 and 1. The model can explain 18.9% about the variable with independent variables. There is no multi-collinearity problem encountered in this study because all VIF values are also less than 10. The value of F-test, the overall significance of the models, turned out highly significant at 1% level.

The final mean affirms that job stress is negatively correlated with job satisfaction. There are many research papers that are explored the relationship between job stress and job satisfaction. The findings of these research show that this two variables are absolutely negative relationship. According to table, the result is suitable and same with the other research.

In this study, job stress and job satisfaction is negatively relationship and the main reason is that if the employees have job stress on their jobs, they perceive as unhappy in their workplace and they become turnover intension, even they can leave from their jobs. Therefore, management should notice this symptom of job stress by using and seeing their behaviors and comparing the awareness of their previous performance. Management levels encourage their employees to do activities, such as going to lunch together, and this helps each person feel valued and increases job satisfaction in the process. When the organizational environment is not good, the CPAs can feel the unsafe in workplace, discrimination and confusion among their colleagues in their audit firms. It can create job dissatisfaction when the management and surrounding environment do not support to reduce the job stress.

## **CHAPTER 5**

### **CONCLUSION**

This chapter consists of findings and discussions from analysis, suggestions and recommendations of findings from analysis on the effect of job stress on job satisfaction of CPAs at audit firms in Yangon, and limitations of this study and needs for further research.

#### **5.1 Findings and Discussions**

This study investigated the organizational stressors and personal factors faced by CPAs and the effect of these stressors and factors on job stress of CPAs at audit firms in Yangon. In addition, the effect of job stress on job satisfaction was also analyzed in this study. To find out the organizational stressors, personal factors, job stress and job satisfaction of CPAs, a structured questionnaire is based on the tool of Beehr et al. (1976), Rizzo et al. (1970), Pratt & Jiambalvo (1981), Otley & Pierce (1996), Shukla & Sirvastava (2016), Bortner (1969) and McDonald & McIntyre (1997) with five point Likert scale had been used to show feelings and opinions of respondents. This study was accurately analyzed by collecting structured questionnaire to 142 people who got CPA certificate and are currently working in 30 audit firms in Yangon.

According to the demographic factors of the respondents, most of CPAs are female and most of them are single in their marital status. The majority of age of respondent is in the range of 31-40 years and most of the respondents earned the range of monthly household income is between Ks 500,000 and Ks 1,000,000. In addition, most of the respondents have the audit experiences range between four and eight years and most of the respondents are currently working in audit senior positions.

It is firstly found that CPAs do not have a lot of workload in their workplace and most of CPAs have a few level of role ambiguity in audit firms industry because of its overall mean value. In addition, there have also few level of role conflict in the perception of CPAs. However, it is also found that leadership behavior of CPAs is above the average level of mean score which means most of audit firms are running with supportive leadership style. Furthermore, time budget pressure is more associated

with CPAs who have top level and management level positions because this is more emphasis decision making on the budgeting of clients' projects.

According to this study, most of CPAs have experiences in budgeting for their clients' projects and most of them request and obtain for an increase in budget that they required and based on budget of previous client's projects. According to result, time budget pressure is above the average mean score. For personal factors, work-life balance is a good condition in audit firms and they can do well balancing their work with other activities, such as leisure time, meeting with their parents, friends, relatives, and so on. Most of respondents do not seem Type A personality because this may be based on gender and type of business.

The second thing in this study is that the variable of organizational stressors is composed by five items. Among them, role conflict and time budget pressure are positively relationship with job stress and leadership behavior is negatively relationship with job stress. The variable of personal factors is composed by two items; organizational stressors and personal factors. According to the result of the analysis on the effect of organizational stressors and personal factors on job stress, the variable of organizational stressors is positively correlation with job stress and the variable of personal factors is not relationship with job stress.

Lastly, it is associated with job satisfaction and analysis on the effect of job stress on job satisfaction. The overall mean of job satisfaction of CPAs is above the average score and it can conclude that most of CPAs are satisfied in their roles or positions in audit firms. According to the analysis on the effect of job stress on job satisfaction, job stress is absolutely correlation with job satisfaction. In the previous study of Landsbergis, P.A. (1988), the result was that high levels of work stress are associated with low levels of job satisfaction.

## **5.2 Suggestions and Recommendations**

Every people in various organizations can certainly face with many stressors and job stress in their workplace. Sometimes, certain amounts of stress can gain the positive effect to organizations because they increase the employees' motivation for their organization. However, excess amount of stress can create the negative effect to organizations and this will lose the potential or future progression and miss some

opportunities for organizations and their employees as well. Therefore, the management level of every organization should balance and design the job stress and also reduce the stressors which can create job stress.

Based on the finding regarding about the presence of workplace stressors, personal factors and job stress among CPAs in audit firms, it becomes important to recognize and recommend to appropriate ways for not only audit firms but also firms in other industries.

Firstly, it can be found that there are five organizational stressors in this study. They are workload, role ambiguity, role conflict, leadership behavior, and time budget pressure. In general, these stressors are sources of stress and some stressors are directly effect on the job stress but others are not. People who are management level of audit firms should understand the nature of stressors in their workplace and consider the ways of reducing and balancing these stressors. This might be included by clear defining on policies, procedures and activities of the audit firms, creating challenging objectives that should be realistic for their employees, establishing the informal communication channels and awareness on the changing behaviors, designing get together activities, balancing between relationship-oriented and task-oriented leadership styles, coaching and mentoring their subordinates for their career development in their lives.

According to the second finding of this study, managers, leaders or directors of audit firms should balance the role conflict, leadership behavior and time budget pressure stressors for job stress because role conflict and time budget pressure are positive effect and leadership behavior negative effect on job stress. To aware and balance role conflict, leadership behavior and time budget pressure, management should emphasis on defining clear roles, responsibilities and communicating to all employees in audit firms, and establishing formal communication channels for reporting and instruction to follow the standard procedures that are established in audit firms. Management of audit firms should also consider for accepting articleship and apprenticeship for CPA candidates. This is win-win situation not only for development and experiences of CPA candidates who need articleship but also for progress and reducing issues of excess amount of workload for audit firms during seasonal demands and unconditional situations

Furthermore, according to the analysis of personal factors on job stress, work-

life balance is positive effect and Type A personality is negatively correlated with job stress. To be conscious on these factors, management should practice relationship-oriented style. This is good for improving and understanding of employees' behaviors, personality and attitude on organizational rules, regulations and policies that can be harmful to balancing their work and lives, and their personalities. However, this can be effect on the completion of work and giving appropriate reports to related clients in time. Therefore, leaders or supervisors or directors should rule over their employees by balancing between task and relationship leadership styles in their audit firms.

According to the last finding of this study, management of audit firms should maintain the current situation of job satisfaction because of the analysis on the effect of job stress on job satisfaction and it showed that job stress is absolutely negative relationship with job satisfaction. In addition, management should create by sending the related training programs for career development of their employees, playing office games for their physical health, providing the vacation with all employees, establishing reward and bonus system on their performance and setting up the informal communication channels when conflicts among employees have been occurred.

### **5.3 Needs for Further Research**

This study only focuses on CPAs who are working at audit firms in Yangon. This study was conducted within the limited time, resources, and survey questionnaire were collected from 155 respondents who are working in 30 audit firms and only 142 were qualified for this research. There are 130 audit firms in this industry. Therefore, this survey was covered by 23% of total audit firms industry. There may be another stressors, job stress and job satisfaction on the workplace and these stressors, job stress and job satisfaction may differ based on the nature of industry. Further research should be conducted by using larger number of audit firms in its industry and can be conducted by using different type of firms in other industries to understand different stressors, job stress and job satisfaction. In addition, it does not only have satisfaction factors and there may be another factors; such as job performance, organizational commitment and other things that are associated with firms. Furthermore, each firm can conduct for their own and it would be a great help to understand the sources and causes of employees and improves their actions in reducing job stress at their firms.

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## APPENDIX A

### Yangon University of Economics

### Department of Management Studies

### MBA Programme

I am a MBA student from Yangon University of Economics. This study is partial fulfillment of the complement for master degree of business administration programme and is being undertaken to investigate the workplace stressors and job stress of Certified Public Accountants (CPAs) in audit firms and to analyze the effect of job stress on job satisfaction of CPA in the audit firms.

#### Survey Questionnaire for Certified Public Accountants

Please complete this questionnaire as freely, frankly and honestly as possible and the main purpose do only use in analysis of my thesis. All answers that you provided will be kept strictly confidential.

#### Section A: Demographic Information

Please **tick** (✓) the appropriate box.

1. What is your gender?  
 Male  Female
2. What best describes your marital status?  
 Single  Married
3. Please select the category that includes your age.  
 20 – 30 years  31 – 40 years  
 41 – 50 years  50 years and above
4. Which of the following ranges includes your monthly household income?  
 Under Ks 500,000  Ks 500,000 – Ks 1,000,000  
 Ks 1,000,001 – Ks 1,500,000  Ks 1,500,000 and above

5. How many years of audit experience do you have?

- Less than Four years                       Four – Eight years  
 Eight – Twelve years                       Twelve years and above

6. What is your current job level?

- Audit Junior                                       Audit Senior  
 Audit Manager                                       Audit Partner  
 Other (please specify) -----

**Section B: Organizational Stressors**

The following statements relate to the conditions that may exist in your working environment. Please **tick** (✓) that are corresponding to your level of agreement.

<b>1=Strongly Disagree</b>	<b>2=Disagree</b>	<b>3=Don't Know</b>	<b>4=Agree</b>	<b>5=Strongly Agree</b>
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No.	Organizational Stressors					
<b>1</b>	<b>Workload</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
a	I frequently bring work at night.					
b	The performance standards on my job are too high.					
c	I have too heavy a workload, one that I cannot possibly finish during an ordinary workday.					
d	It often seems like I have too much work for one person to do.					
<b>2</b>	<b>Role Ambiguity</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
a	There are not clear, goals and objectives for my job.					
b	I feel I am not given clear explanation of what has to be done.					
c	I don't know what my responsibilities are.					

d	I don't know exactly what is expected of me.					
<b>3</b>	<b>Role Conflict</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
a	I receive incompatible requests from two or more people.					
b	I do things that are suitable to be accepted by one person and not accepted by others.					
c	I have to violate a rule or policy in order to carry out an assignment or task.					
d	I receive an assignment without adequate resources and materials to execute it.					
<b>4</b>	<b>Leadership Behavior</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
a	Management and audit leaders put suggestions made by the audit team into operation.					
b	Management and audit leaders are friendly and approachable.					
c	Management and audit leaders assign audit team members to particular tasks.					
d	Management and audit leaders encourage the use of standard procedures.					
<b>5</b>	<b>Time Budget Pressure</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
a	Request and obtain an increase in the budget.					
b	In general, the time budgets for jobs you worked were sufficient to allocate in the last year.					
c	Level of importance for your performance is placed on meeting time budgets.					
d	Level of importance for present performance evaluation system in your organization is based on meeting time budgets.					

### Section C: Personal Factors

1. The following statements ask you about balancing your work and your life. Please **tick** (✓) that is corresponding to your level of agreement.

<b>1=Strongly Disagree</b>	<b>2=Disagree</b>	<b>3=Don't Know</b>	<b>4=Agree</b>	<b>5=Strongly Agree</b>
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No.	Work-life balance	1	2	3	4	5
a	I am able to balance between time at work and time at other activities.					
b	I have difficulty balancing my work and other activities.					
c	I feel that the job and other activities are currently balanced.					
d	Overall, I believe that my work and other activities are balanced.					

2. The following statements show personality words and please **tick** (✓) that are corresponding to your level of agreement.

No.	Personality	Weak → Strong				
		1	2	3	4	5
1	Never late work deadline					
2	Competitive					
3	Anticipate					
4	Rushed					
5	Impatient					
6	Forceful					
7	Hide feelings					

8	No outside interests					
9	Ambitious					
10	Fast					

**Section D: Job Stress**

Below is a series of statements designed to indicate how you feel about working in your present organization and how stress affects different parts of your life? Please **tick** (✓) that best describes how often you have this feeling towards your job.

<b>1=Strongly Disagree</b>	<b>2=Disagree</b>	<b>3=Don't Know</b>	<b>4=Agree</b>	<b>5=Strongly Agree</b>
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No.	Job stress	1	2	3	4	5
1	I do not know what opportunities for advancement or promotion exist for me.					
2	My primary job source of satisfaction is not from my job.					
3	I do not know what my supervisor thinks of me, how he/she evaluates my performance.					
4	I work here leaves little time for other activities.					
5	I want to quit from my work as soon as possible.					
6	I feel unsatisfied while working in my organization.					
7	I have bad temper when it comes to competitive situation.					
8	I am not fully qualified to handle my job.					
9	I have felt nervous or fidgety as a result of my job.					
10	I have too little authority to carry out the responsibilities assigned to me.					

### Section E: Job Satisfaction

For each statement, please **tick** (✓) to indicate your degree of agreement.

<b>1=Strongly Disagree</b>	<b>2=Disagree</b>	<b>3=Don't Know</b>	<b>4=Agree</b>	<b>5=Strongly Agree</b>
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No.	Job Satisfaction	1	2	3	4	5
1	I receive recognition for a job well done.					
2	I feel close to the people at work.					
3	I feel good about working at this audit firm.					
4	I feel secure about my job.					
5	I believe management is concerned about me.					
6	On the whole, I believe work is good for my physical health.					
7	My wages are good.					
8	All my talents and skills are used at work.					
9	I get along with my supervisors.					
10	I feel good about my job.					

## APPENDIX B

### STATISTICAL OUTPUTS

#### (1) Effect of Organizational Stressors and Personal Factors on Job Stress

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.288 <sup>a</sup>	.083	.070	.44991	1.419

a. Predictors: (Constant), Personal factors mean, Organizational stressors mean

b. Dependent Variable: Job Stress mean

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2.537	2	1.268	6.266	.002 <sup>b</sup>
	Residual	28.136	139	.202		
	Total	30.673	141			

a. Dependent Variable: Job stress mean

b. Predictors: (Constant), Personal factors mean, Organizational stressors mean

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1.802	.585		3.081	.002		
	Leadership behavior mean	.382	.145	.232	2.634	.009	.848	1.179
	Time budget pressure	-.109	.094	-.102	-1.153	.251	.848	1.179

a. Dependent Variable: Job stress mean

#### (2) Effect of Organizational Stressors on Job Stress

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.475 <sup>a</sup>	.226	.198	.41780	1.676

a. Predictors: (Constant), Time budget pressure mean, Role conflict mean, Leadership behavior mean, Workload mean, Role ambiguity mean

b. Dependent Variable: Job Stress mean

ANOVA<sup>a</sup>

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	6.933	5	1.387	7.943	.000 <sup>b</sup>
Residual	23.740	136	.175		
Total	730.673	141			

a. Dependent Variable: Job stress mean

b. Predictors: (Constant), Time budget pressure mean, Role conflict mean, Leadership behavior mean, Workload mean, Role ambiguity mean

Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	2.910	.634		4.587	.000		
Workload mean	.026	.051	.041	.507	.613	.879	1.138
Role ambiguity mean	-.132	.095	-.187	-1.386	.168	.313	3.194
Role conflict mean	.193	.049	.310	3.908	.000	.906	1.103
Leadership behavior mean	-.301	.098	-.394	-3.059	.003	.343	2.915
Time budget pressure	.164	.071	.192	2.306	.023	.817	1.224

a. Dependent Variable: Job stress mean

### (3) Effect of Personal Factors on Job Stress

Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.695 <sup>a</sup>	.483	.476	.33778	1.380

a. Predictors: (Constant), Type A personality mean, Work-life balance mean

b. Dependent Variable: Job stress mean

ANOVA<sup>a</sup>

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	14.813	2	7.407	64.914	.000 <sup>b</sup>
Residual	15.860	139	.114		
Total	30.673	141			

a. Dependent Variable: Job stress mean

b. Predictors: (Constant), Type A personality mean, Work-life balance mean



**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	2.652	.199		13.333	.000		
Workload mean	-.370	.041	-.556	-9.088	.000	.996	1.004
Time budget pressure	.444	.060	.456	7.463	.000	.996	1.004

a. Dependent Variable: Job stress mean

#### (4) Effect of Job Stress on Job Satisfaction

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.434 <sup>a</sup>	.189	.183	.53163	1.755

a. Predictors: (Constant), Job stress mean

b. Dependent Variable: Job satisfaction mean

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	9.193	1	9.193	32.528	.000 <sup>b</sup>
	Residual	39.568	140	.283		
	Total	48.761	141			

a. Dependent Variable: Job satisfaction mean

b. Predictors: (Constant), Job stress mean

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	5.074	.252		20.136	.000		
Job stress mean	-.547	.096	-.434	-5.703	.000	1.000	1.000

a. Dependent Variable: Job satisfaction mean