

**YANGON UNIVERSITY OF ECONOMICS
DEPARTMENT OF COMMERCE**

**FACTORS AFFECTING JOB STRESS AND EMPLOYEE
PERFORMANCE AT SELECTED AUDIT FIRMS IN
YANGON**

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This thesis is submitted to the Board of Examiners in partial fulfillment of the
requirement for the degree of Master of Commerce (M. Com)

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ABSTRACT

The objectives of this study are to analyze the effect of stressors on job stress and to analyze the effect of job stress on employee performance at selected audit firms in Yangon. In this study, primary data was collected from 222 auditors at audit firms by using simple random sampling method and secondary data was collected from relevant test books, international research journals, papers and official data from Myanmar Union Auditor General Office. Descriptive and quantitative research was used. According to the study, all job stressors have positive significant effect on job stress of auditors except from work overload. This study found that job stress has significant negative effect on performance of employee. Therefore, to aware and balance role stress , time pressure , work family conflict and social pressure, management of audit firms should consider some courses which guide the auditors the ways of dealing with conflict resolution, so that the auditors are able to manage the conflicting roles and demands. As the job stress influence the job performance of auditors, management in audit firms can provide trainings such as time management and stress management trainings to the auditors so that they can manage their time more effectively and indirectly increase their performance and more committed to their organization.

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LIST OF ABBREVIATIONS

AICPA	American Institute of Certified Public Accounts
ANOVA	Analysis of Variance
JP	Job Performance
JS	Job Stress
P-E	Person-Environment
RS	Role Stress
SIP	Social Influence Pressure
SPSS	Statistical Package For Social Scientists
TP	Time Pressure
WFC	Work-Family Conflicts
WO	Work Overload

CHAPTER I

INTRODUCTION

In the modern world, stress becomes one of the most critical health issues for individual in society. Today environment is dynamically changing and there is also high level of competition in the market because of technology advancement and therefore, many professionals such as engineers, lawyers, teachers, executives and entrepreneurs all face some degree of work stress as do auditors. As a result, employees are more struggles and under pressure to upgrade their technical skills and abilities and fulfill their needs and wants and that will lead to a lot of pressure and stress when they do not meet their expected needs and wants. Therefore, work stress becomes one of the most growing problems that affects not only health and wellbeing of employee, but also performance of employee and organization.

Stress at the workplace can become any kind of conditions due to external and internal factors such as slowdown in a country economy, technology advancement, long working hours, tight deadline, heavy workload, changes within organization, conflict with co-workers or bosses, threat to job security such as potential redundancy, insufficient skills for the job, harassment and discrimination.

Having the amount too much pressure for a long time, it can become stress. If pressure is normal, it improves employee performance but excess amount of pressure can affect physical and mental health, as well as negative impact on productivity and performance of employee and low profit for the organization.

Employees are essential and valuable assets of any business and organization. The success of any business relies on customers' satisfaction and employees have direct contact with clients in such jobs as sales or customer services. So, healthy, happy and low stress worker have a great impact organization performance.

Alternatively, unhappy workers are not proficient workers and tensed and pressured at the workplace are not good for either employees or for employers. Moreover, underpayment and overwork are aimed to save money for companies but may end up having a negative impact on company's budget and reputation. Therefore, the company needs to recognize and address properly job stress that impact employee's mental and psychological health as well as the job performance.

Stress is people's responses when they encounter challenges under certain conditions. These reactions are different from person to person. Feelings of positive stress provide workers with the energy and motivation to meet their daily challenges both at home and at the workplace. When people experience a lot of stress in their work, they may face the problem that is hard to concentrate in making best decisions and feel under confident. Headaches and fatigue, stomach and digestive issues are common effects of stress and so people are more likely to get sick or experience a decline in their health.

Every person in society is exposed to an ever-increasing degree of stress due to the emergence of openness and globalization, and every company and organization has become more competitive. Therefore stress is one of the crucial problems that companies have to arrange work and life balance to get best performance outcome, the benefits in lower turnover and increased earning.

1.1 Rationale of the Study

Nowadays, the business environment becomes more complexity. Hence, demands on the professional audit have been increased in order to provide reasonable assurance to users of company financial statements. Therefore, auditing is important in the economy and in reinforcing trust, strengthening accountability and confidence in financial reporting. Thus, audits improve economic prosperity and increase the value and number of transactions that individuals might be willing to engage in.

The value of professional auditors for corporations, firms and other organizations cannot be overlooked. They perform the audit to obtain reasonable assurance about whether the entity maintained effective control over the financial statement and reducing the information asymmetry in financial statement as well as mitigating agency problems between the managers and shareholders and then between the shareholders and creditors. Therefore, audit can raise the level of confidence of public, management and staff as well as shareholder of the organization.

Over the past few decades, almost there billion employees globally are faced with a serious problem in every company called stress which affects employee's performance and it has become essential part of every field work .Moreover, levels of stress among employees are increasing because of the challenging competition atmosphere at work. Furthermore, stress can have a positive effect on workers for a certain level that an employee can control.

Stress has been described in auditing work to influence the efficiency of the auditor's job. In particular, high levels of stress encountered by auditors which may impact job performance detrimentally.

Auditors have encountered greater mental fatigue in increasingly demanding working environments, which could impact their attitude to the task. Mc Dannel (1990) observed that auditor efficiency in terms of processing precision and sampling adequacy deteriorated.

Because the modern day economy is full of corporate bankruptcies, regulators and investors alike demands that organizations provide them with accurate financial reports. Corporate accounting statements are very important because they provide a true picture of a firm's financial situation, in addition to showing how the firm has managed to finance its operations. In this case, the role of the auditor is to scrutinize the financial data of company.

In the absence of auditors, the functioning of the modern corporate society, charged with the responsibility of producing most of the services and goods could be hindered. Furthermore, fraudulent restatements of earning and financial reporting are becoming increasing prevalent. For this reason, auditing has gained importance and auditors also play a vital role in the modern economy.

Because of unprecedented current situation caused by Covid-19, most accounting and auditing professions across the globe has been disrupted by this effects. Mandatory lockdown measures were imposed by government to control spread of virus, with individual including auditors having to work from home where possible. Therefore, auditor face unique challenges when conducting fieldwork because they can no longer travel to audit entity premises, nor even to their own office and that their audits will have to be completed remotely.

For many auditors, conducting fieldwork from a home office is a novel concept. So, auditor face the problem as they are not dependent on office hours and have to literally work from early morning until late at night to meet the deadline instructed by seniors and partners. As it is hard to separate the private life and business life, they feel a lot of pressure and stress and finally burn out because their work and life became one. Employee performance refers to how an employee fulfills their job duties and executed their required task. It refers to effectiveness, quality and efficiency of their output for auditors.

During the audit busy season, stress was found to amplify negative outcomes with a direct impact on audit quality. Moreover, the busy season (now September year-end) is the period where most of audit practices are conducted and 70% of total audit practice is implemented (Francis et al., 2005; Hertz, 2006). Prior studies suggest that stress arousal factors such as work overload, time pressures, role ambiguity and work family conflict go up during busy season. This in turn affects the audit judgments decision making process and leads to lower quality of audit judgment (Abuaddous et al, 2015). Therefore, auditor is under pressure to obtain quality audit exercising to maintain ethic, independent and professional judgments

Rizzo et al (1970) also said that auditor role is increasingly affected by role stress and it will adversely influence audit qualities to perform responsibilities such as ability to exercise independence, ethic and judgments which is considered as job performance. Moreover, (Karatepe & Tekinknes, 2006) also said that the possibility of work family conflicts in the workforce can be increased for professions with high level of client contact. The accounting professions, especially for auditors are based on client's needs and times and so, it might also have a high possibility of this conflict. Moreover, Lord and Dezoort (2001) suggest that professional accountants are susceptible to inappropriate social pressure from superiors and peers within the audit firms.

The essence of the work and duties of auditors varies from those of other professions. They will have to exercise significant professional judgment and professional skepticism and must remain focused on their ethical responsibilities and the public interest. In addition, where their report involves inconsistencies or fraud, they may be suited to court on their report of wrongdoing. Therefore, auditors can commit these conditions if their work environment creates a lot of stress to auditors. Therefore, to be able to attain the best auditor job performance, it must be focus upon stress of its employee which can affect the organization performance.

1.2 Objectives of the Study

The main objectives of the study are

1. To analyze the effect of stressors on employee job stress and
2. To analyze the effect of job stress on employee performance at selected audit firms.

1.3 Scope and Methods of the Study

The study is to analyze the effect of job stress on employee performance in auditing firms. This research emphasizes on auditors at selected Yangon audit firms. According to Myanmar Union Auditor General office, there are 24 audit company limited in Myanmar. Among them, the study will select 7 audit firms to cover 30% of total partnership and corporate type of audit firms and each selected audit firms have at least 30 numbers of employee. The total population of employee at selected audit firms are 500 employees and then 222 employees are selected as respondents from this population. Sample size was determined based on formula of Taro Yamane (1967).

$$n = \frac{N}{(1+Ne^2)}$$

N = population size = 500

e = level of precision (95% level of confidence level or 5% level of precision, was assumed)

$$n = \frac{500}{1+(500 \times 0.05^2)}$$

$$n = 222$$

This paper uses descriptive research method to analyze the effect of work stress on employee performance. This study mainly focus on common five dimensions of work stressors that can influence their job performance such as role stress, workoverload, time pressure, work family conflict and social influence pressure.

Primary data will be collected from 222 employees by using structured questionnaire with five point Likert scale. Secondary data will be collected from relevant text books, official data from Myanmar Union Auditor General office, international journals and thesis, facts and figures from interest websites and previous research paper from library.

1.4 Organization of the Study

The study includes five chapters. Chapter one is the introduction which contains rationale, objectives, scope and methods and finally, the organization of the study. Chapter two represents the literature review of job stressors, job stress and job performance and the conceptual model of the study. Chapter three deal with working nature of auditors in auditing firms. Chapter four describes research methodology and interpretation of results by ways of tables. Descriptive analysis explains the profile of respondents and identifies the influencing factors on work stress of employees in audit firms and analyzing the effect of work stress on auditor job performance. Chapter five is the conclusion which comprises findings and discussions, suggestions and recommendations, limitations and needs for further study.

CHAPTER II

LITERATURE REVIEW

This chapter is to present literature review of the research and to provide a theoretical framework underlying the influencing factors of stress and employee job performance. This chapter begins by highlighting definitions, theories and conceptual approaches to understand the influencing factors of job stress and performance of employee.

2.1 Concept of Job Stress

The term stress was defined by Han Selye in the (1930s) to identify physiological responses in laboratory animals. Selye refers to stress as the reaction of organism and stressor to the perceived.

Stress in the workplace is common throughout the world in every business. Stress occurs in many different situations, but is particularly strong when a person's ability to control demands at work is threatened. Concerns about successful performance and fear of negative consequences resulting from performance failure evoke powerful negative emotions of anxiety, anger and irritation.

Stress refers to the origins and consequences of discomfort and anxiety. How people deal with these challenges is always dictated by their own amount of tolerance and what else is occurring at the moment, and so the interplay of restrictions, demands and help is continuously unpredictable and, as such, makes study into the field complex.

2.1.1 Definition of Stressors and Stress

A stressor is a potentially harmful or threatening external situation. In a response definition, stress is seen as a response to some stimulus called stressor. Stressors are those actions, situations or events that place special demand on a person. Work stressors occur when there is a mismatch between the demands of the job and the resources and capabilities of the individual worker to meet those demands (Blaug et al., 2012).

Factors that induce stress at workplace can be divided into separate types of job stressors for manager and white color workers which are factors intrinsic to the

job (poor working conditions), role in the organization (role conflict & ambiguity), relationship at work (poor relation with colleagues, career development (over promotion) and extra organizational sources of stress (company vs. family demands).

(1) Role Stress

In this study, role stress can be defined as the source of stress or stressors faced by employees in the workplace or organization (Fisher, 2001). Role stress can be classified into two forms. Role uncertainty arises when an employee receives insufficient information's, unclear guidance, directives, policies and procedures, is uncertainty about duties, responsibilities and authority and moreover bad relations with others to carry out their duties effectively.

Wolfe and Snoek (1962) defined role conflict as the simultaneous occurrence of two or more sets of pressures such that compliance with one would make difficult or impossible compliance with other. Role conflict arises when employee faces illogical policies and principles or standards of evaluation. It can also arise when the employee's believes conflict with those held by their superior or their organization.

Role uncertainty, which is the lack of clarity about what a certain position in an organisation entails, is one of the key causes of role conflict. This may be the effect or inadequate coordination of a supervisor's work responsibilities or vague orders. If there are contrasting perceptions as to what roles are meant to be done, this may lead to job conflict. Team participants will also be unaware of their position and the responsibilities of their colleagues to the team and team priorities tend to clash with each other.

As the name suggests, role consistency specifically identifies tasks and priorities to decrease role conflict and role uncertainty. To do this, employers need to interact openly with workers about the aims of a project and they should be well aware of their position and obligations in the community. It is beneficial if a workplace environment is created and maintained where employees have contact and, if necessary, input may be given.

Role conflict can have several different consequences on the job-life of people as well as on their parental, and those experiencing role conflict have often suffered a great deal of their work success, primarily in the sense of loss of commitment and have not achieved more than the absolute minimum requirements at work. Experience

role conflict in the organization can also contribute to discrimination and harassment in the workplace.

As organizations undergo systemic transition, employees often suffer a loss or benefit in the fields of employment, thus altering the aspirations of the worker. For staff, transition is also really stressful. Staff who may have lost a degree of control may believe like they have lost their power and may continue to reach out to other workers by being physically violent, deliberately withholding job related things, or often even violently withholding their rank.

(2) Work Overload

Work Overload refers to work expectation that exceed one's capacity. (Reilly, 1982) also said that work overload is the degree to which a person perceives him/herself to be under time pressure because of the number of commitments and responsibilities one has in his or her life. Work overload occurs where multiple demands exceed resources and when there is not sufficient time to complete the set tasks (David & Catherine, 2003).

Eric (2006) supported that those who perceive higher levels of role overload tend to perform less and also states that though stress is a normal part of life, work overload does nothing more than temporarily reducing the performance, thereby inducing illness. Simona, Shirom and Fried (2005) also found that work overload negatively relates to all measures and dimensions of job performance.

Overloading work is popular these days, when many people dedicate a lot of their time to it, and people do so in such a manner that they would be able to work from early morning until late at night in every week and therefore, they leave from home and go to the office very early and come back very late, which means they devote most of their days at work.

Moreover, overloading jobs raises many health risks and decreases the quality of life of employees because devoting much of their time to work compromises their quality of life psychologically and physically, even though they genuinely enjoy what they do. In reality, productivity is declining as the hours go by and therefore, when people spend much time in working, their brains get exhausted and they accomplish less.

Discomfort, exhaustion and emotional fatigue are all normal issues with workloads. Employees working long hours are more likely to experience heart problems, hypertension, aches and pains, losing weight, and sleepiness. Heavy workloads also affect their perception and actions, causing impaired mental concentration, diminished motivation and difficulties in focusing on the tasks at hand.

Started working under pressure and coping with strict deadlines will make the workers sick. These causes have been found to double the risk of mental health problems in young people. In the long term, bad habits, such as opioid or liquor dependence, can be fuelled. Excessive workloads increase fatigue, which in turn can lead to migraines, restlessness, irritability, mood swings and cardiovascular reactions.

Unbalanced or intense workloads can lead to anger, conflict and poor interactions between staff. This, in essence, reduces their efficiency and increases the risk of errors arising in the workplace. It has a negative effect on communication, judgement, overall success and employee motivation, and heavy workloads will adversely impact the life of workers outside the workplace.

(3) Time Pressure

Kelley et.al (1999) notes that auditor's time pressure consists of time deadline pressure & time budget pressure. Time budget pressure refers to time constraints that appear in the audit engagement from control on the time assign to carry out the need for audit tasks (Dezoort & Lord 1997). Time burden on the budget will arise as audit companies allocate inaccurate audit time for audit team to conduct prescribed analytical procedures in audit work. Due to limited resources such as personnel or fee constraints, auditor face conflicting goals when they need to maintain high quality standards while attaining very difficult time budgets (E Cook & Kelley 1988).

Mc. Nair, (1991) argued that as audit firms are labor intensive, time budget are influenced almost directly through audit fees. Since audit fees are closely related to auditor's time spent, firms control auditors' time budget through time budgets. Time budget pressure leads auditors to work harder, strive for efficiency, to use more efficient audit technique, and to remove any slack that may exist in the budget (Kelly & Seller 1982). Time budget can improve auditor's judgment decisions by encouraging the auditors to avoid the danger of allowing judgments to be influenced

by irrelevant information and to focus more on relevant information (Aglover, 1997). Time deadline pressure arises where the auditor is forced to conduct audit procedures within the total time required before a work completion date is met.

Time deadline pressure arises where the auditor is forced to conduct audit procedures within the total time required before a work completion date is met. It can also exist on the basis of both internal and external considerations for audit companies, although it is not possible to exempt those working under the deadline. Auditors usually face time-limit pressure so it is impossible for them to perform work in a prescribed time period Kelley et al(2005).

(4) Work- Family Conflict

Work family conflict is a type of conflict between roles that arises when the work role's strength, time or behavioral expectations conflict with those of the social roles. When an individual's multiple roles such as work and family become incompatible with each other, work family conflict occurs (Kahn et al, 1964). Conflict is created because of certain reasons, i.e. when strain produced because of performing one role make it difficult for the person to perform another role at the time. Work schedules, work orientation, marriages, children and spouse employment patterns may all produce pressures to participate extensively in the work role or family role.

For auditing professional, the heightened work demands have limited their abilities to fulfill family responsibilities; they are also faced with demands from the family domain, such as raising children, accompanying spouse and carrying for elderly family members. The demands of the family are likely impacting their jobs.

Given the increasing number of dual earner couples and single parent workers as well as increasing responsibilities for elder care, work family conflict have become a prominent issue in the auditing field. Auditing professionals not only encounters long working hours and inflexible schedules but are also face with family related demands such as raising children and caring for elderly family members.

Working in public accounting firm is closely related to long working hours, excessive job responsibility and lack of social life outside the working environment, especially on busy season. It is shown that professions with high degree of contact with customers and clients are more susceptible to work family conflict such as sale person, customer service provider, and accounting profession as well .

(5) Social Influence Pressure

Social influence is characterized as being affected by those that are essential to them as individuals. Social influence pressure is divided into conformity and obedience pressure (Lord & Dezoort, 2001). Dezoort and Lord (1997) conclude that a prominent type of pressure that can be exerted in accounting setting is social influence pressure.

Inappropriate social influence pressure from individuals in positions of authority can be assessed in terms of an informational influence dichotomy. Normative influence focuses on the desire to maximize social outcomes by avoiding punishment or gaining reward. A number of studies indicate that normative influence will motivate accounting professionals to acquiesce to obedience from superiors to act inappropriately.

Obedience pressure occurs when individual positions of authority order another individual to behave in a certain way. The inappropriate influence of individual in authority can override individuals in authority can override individual predispositions to act in intended ethical ways and produce stress that can ultimately alter behavior (Dezoort and Lord 1994, 1997). They also said that obedience pressure has been found to significantly increase auditor's willingness to sign off on an account balance that was materially misstated.

In experiments with management accountants, the likelihood of violating explicit policy and creating budgetary slack increased when subjects faced obedience pressure from their superior. (Davis, Dezoort & Kopp, 2006) said that there is evidence that lower and middle level accounts respond to obedience pressure.

Conformity pressure is an antecedent pressure stimulus that comes from a request from superior or subordinates. Target individuals have various underlying reasons for modifying their behavior to comply with request of others, including gain, rewards or approval avoiding punishment or disapproval. Some individual are predisposed to intentional dishonesty as a result of attitude, character or ethics while other individual are able to rationalize their in appropriate actions, as highlighted by fraud triangle's focus on rationalization and attitude (AICPA, 2002). Acquiescence can occur even when the requested behavior is incongruent with target's value system. The target may not believe in, accept or internalize the content (Kelman, 1958).

(6) Job Stress

According to Hans Selye, Emotional disruption, physically injurious that happens when the job does not require or connect with the worker's skills, resources and needs, is defined as job stress, hence it is identified as a challenge mentally and physically of a person and even organization (ILO 1986). Stress is a person's reaction in a working atmosphere to a new or aggressive situation. It also describes workplace stress as a dynamic psychological state of mystery (Akanji, 2005). When the task does not fit the auditor's skills or the right tools, both physical and emotional reactions and responses are risky and this is a sign of work tension or job stress.

Job stress falls in different types of origins and in various ways; it also plants affection on many individuals. A positive stress or negative stress can be differentiated from job stress and it depends on the understanding of a person between these two forces. It is now uncommon for job stress to be a new phenomenon in the way of modern living.

2.2 Theories of Stress

A theory is a way of describing relation between concepts that allow explaining and predicting various events and processes. There are many theories about stress and relevant in the study of stress and its effect on performance include P-E fit theory and Job Demands Control theory.

(1) P-E Fit Theory

The Person-Environment Fit theory is developed by Frank Parson (1909) which suggest that stress can arise when there is a lack of fit between the extent to which the employee's skills, attitudes, behavior and the demands of the job. This theory makes explicit the interaction between the individual and the environment in shaping their response to work situations and events, but also highlights the importance of the individual's perception of the environment; and the interaction between them.

According to P-E fit model, job stress arises due to a lack of fit between the individual's abilities, skills, resources and the demands of the work environment. This personality and working environment will contribute to better work-related outcomes and improve workplace satisfaction and efficiency.

(2) Job Demands Control Theory

Demands Control theory indicates that employees who have a high degree of work experience and pressure, a low degree of control have an increased risk of stress. (Karasek,1979). Traditionally, psychological demands referred to the workload, worked generally in terms of time pressure and position tension.

This model also show that worker who experience high demands paired with low control are more likely to experience work related psychological stress. Therefore, according to this model, it can be concluded that employee performing their job under high job demand and high job control can improve their job performance level. The model was later extended to include a social dimension: social support. This model also postulates that social support can moderate the negative impact of job strain on worker's physical and mental health. This model suggests that the most at-risk group of poor physical and mental health are those workers who are exposed to job strain (high demands and low control) paired with low workplace support.

2.3 Employee Performance

Employee performance is defined as employee behavior related to achievement of organizational goals or target (Beltran Martin, 2018). Jerome (2013) explained that employee's performance refers to measure attitudes and acts that describe how a job is done, plus the results desired for optimal work performance.

Campell, 1900) refers to job performance as the behavior an individual acts as a member of organization to fulfill the expectation, requirement or formalized role needs of the organization. This also refers to worth, quality or quantity of work exerted by an employee. If staff morale is good, the effect will be high and the average efficiency of the company will be high. Job performance refers to the results that the employees achieved from their works in a certain period.

According to (Rabindra et al., 2016), performance is a multi-component concept and on the fundamental level, one can distinguish the process aspect of performance that is from an exported outcome. Performance in the form of task performance comprises of job explicit behavior which include fundamental job responsibilities assigned as part of job description.

Task performance requires more cognitive ability and is primarily facilitated through task knowledge skills and habits (Conway, 1999). In an organizational

context, task performance is contractual understanding between a manager and subordinates to accomplish an assigned task. Task performance is broken into two segments, technical administrative task performance and leadership task performance.

Leadership task performance is labeled through setting strategic goals, upholding the necessary performance standards, encouraging and directing subordinates to accomplish the job through motivation, recognition and constructive criticism (Borman & Brush 1993, Tripathi, 2014)

Performance can also be tangible or behavioral. In the opinion of Drucker (1964), performance is consistent ability to produce results over a prolonged period of time and in a variety of assignments. But according to Michelle (2009), performance is a result of input like traits such as initiatives, loyalty, integrity, independence and leadership, etc. On the other hand, Kaplan & Norton (1996) define organizational performance as a set of financial indicators. Capable of assessing the degree to which organization goals and objectives have been accomplished.

Employees are viewed to be precious resources or assets and an important source of competitive advantages in service-oriented organizations as they have direct contacts with customers or clients. Good employee performance has been linked with increased customer complaints and brand switching. Thus, organizations need to value employee voice and assess the performance of each staff member in order to obtain the best organizational performance, make the organization more successful and gain high profitability.

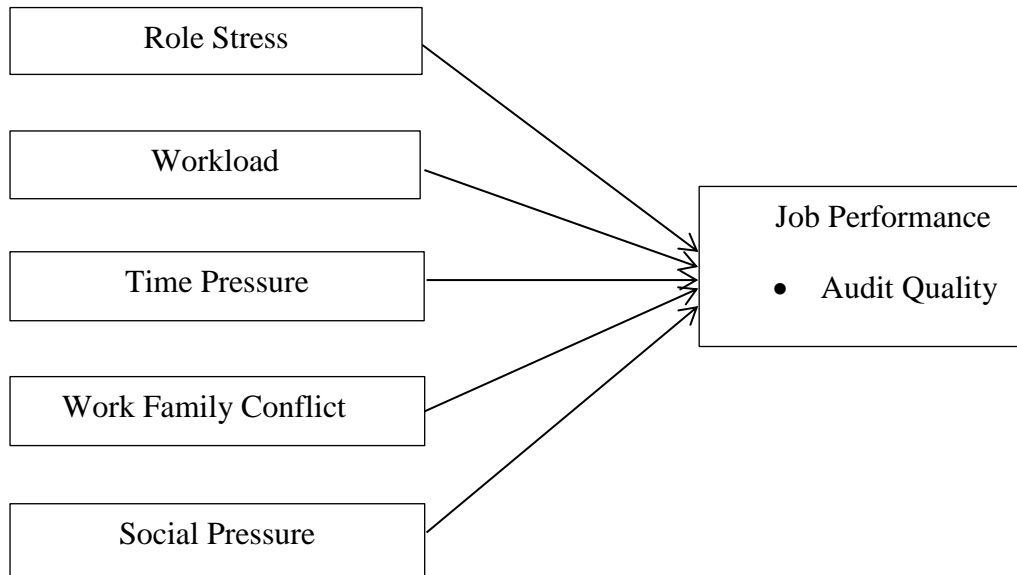
The consistency of the auditor's work can be defined as audit quality and has also been assessed from a few viewpoints, such as the reliability and efficacy of auditors in audit procedures (Mohdnor, 2011). In auditing, employee work performance is critical because it impacts the consistency of the audit and also triggers accounting and auditing problems that have a significant effect on the industry and the public (Kalbers & Cenker, 2008).

2.4 Previous Studies of the Relationship between Job Stress and Job Performance

Chai Kan Wia et al. (2013) conducted the study on exploring the relationship between work stress and job performance of employees who work at audit firms in Malaysia. The researchers performed a structured sample of 300 respondents from

1142 auditors. In addition, SAS was used to be valid and reliable the data collected and to calculate regression. Fig (2.1) shows the conceptual model of this study.

Figure (2.1) The Relationship between Work Stress and Auditor’s Job Performance

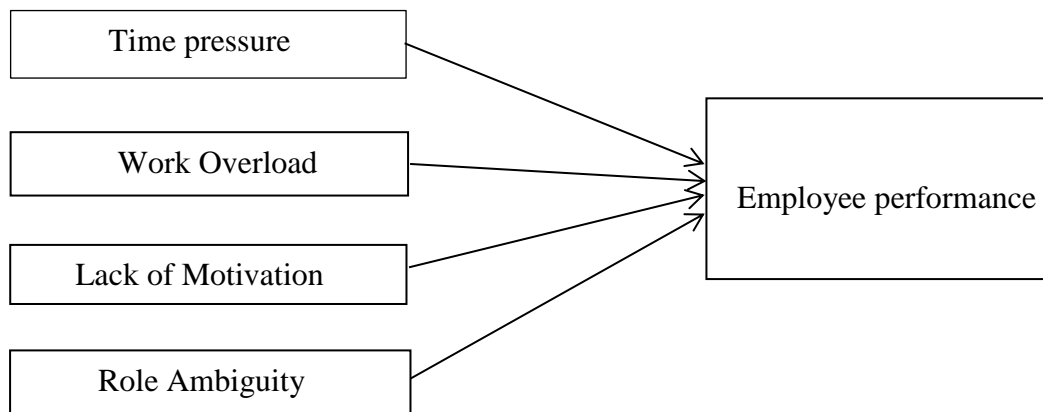


Source: Chai Kan Wia et al., (2013)

The study showed that performance correlates adversely with role, time and social pressure. And then, workload and the work family conflict are not substantially connected to job results.

Zubair Hassan (2017) studied to analyze the impact of Job stress on employee performance. This study was conducted on working employees from various industries from Malaysia. Time pressure, workload, lack of motivation, and role ambiguity are used to measure the level of stress in this study. And then, dependent variable was employee performance. Figure (2.2) show the conceptual model of this study.

Figure (2.2) Impact of Job Stress on Employee Performance



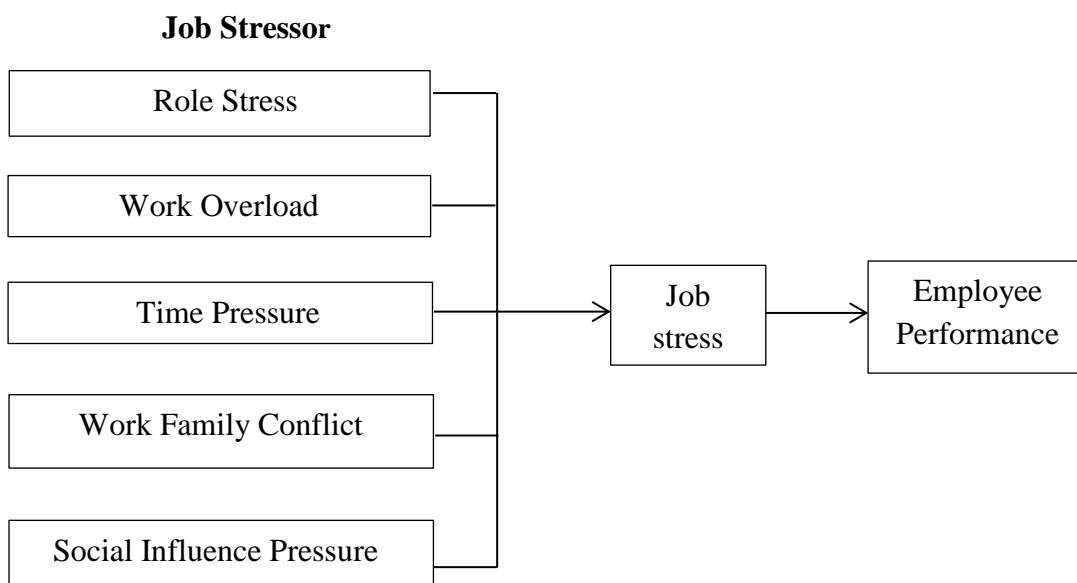
Source: Zubair Hassan (2017)

According to Zubair Hassan (2017), the result showed that time pressure and role ambiguity has a significant adverse influence on employee performance. However, workload and lack of motivation factors do not adversely impact on performance of employee.

2.5 Conceptual Framework of the Study

The conceptual framework of the study is developed by using previous research study which has been observed. Figure (2.3) shows conceptual framework of study.

Figure (2.3) Conceptual Framework of the Study



Source: Adapted from Chai Kan Wia et. al (2013)

In this study, five sources of job stressors are used to define the influencing factors on job stress and analyzed how the job stressors effect on job stress of employee and how the job stress effect on job performance of employee by measuring audit quality with various perspectives such as independence, ethics and judgments.

Role stress is the tension encountered by people due to their organizational function (job). They perform a function dependent on the expectations of the workplace itself and others. The members of the family attempt to adapt their positions within the family and a change in their attitudes are sensed.

Work overload arises when task pressures outweigh the capacity of a person to deal with them.

Time pressure is a form of emotional tension that happens when a person has less time available than is required to accomplish a job or achieve a result.

Work family conflict occurs when work experience and work responsibilities interfere with personal life.

Pressure for social control encompasses the impact that people have on the actions and activities of others.

Working conditions of auditors are under pressure because they have to travel often to conduct field work to audit entity premises and inventory. Moreover, they always do much of their work in the offices of their clients, in banks and other financial organizations. They often come into contact with people and usually work between thirty-five and forty hours during a five-day week and even work overtime without additional pay.

In addition, auditors also experience stress when there is no supporting or help from their colleagues, peers or supervisor. Therefore, social isolation and lack of cooperation increase anxiety and stress at work and causes negative health outcomes and which in turn, can increase financial cost to audit firms. Therefore, the reason to perform this study is to examine the job stressors of auditors at audit firms and to analyze the effect of job stress on job performance of auditors at selected audit firms in Yangon.

CHAPTER III

WORKING NATURE OF AUDITORS IN AUDITING FIRMS

This chapter includes two main parts. Firstly, overview of the audit profession is presented and the final part is associated with auditor's responsibilities for financial statements.

3.1 Overview of the Audit Profession

In most countries, financial statement audits are carried out by members of one or more professional accounting bodies. Membership of a professional accounting body generally requires the auditors to comply with the rules, regulations of the body such as accounting and auditing standards, and ethical provisions.

In auditing companies, the major roles of the auditor are the downward order of rank of the audit partner, audit manager, audit senior, and audit junior or audit staff. Audit partners bear the sole responsibility for all audit activity and allocate financial benefits or losses separately as well. Auditor who take manager level positions are part of the corporate hierarchy and are synchronously responsible for a variety of audits in advance. For certain functions in charge of all particular audit work and processes, they appoint audit seniors.

Audit seniors are normally in charge of individual audits and supervise each audit procedure and process for audit staff and appointed to them about audit work. New hires who have recently graduated from university or who have accounting diplomas and qualifications are audit staff and they are appointed to work on projects under the direct supervision of audit senior after training activities on the essence of audit and work procedures. Most of the audit junior's role requires repetitive work and performing activities such as verifying inventories, reconciling statement and so on.

3.1.1 Professional Qualifications of Auditors

The technical credentials that independent auditors need are that they should be persons with skills and expertise to practice as such. An individual educated for or qualified to participate in another career is not included in them. Independent auditors

who witness the taking of a physical sample are not tolerant of acting as a materials assessors or specialist.

In compliance with commonly agreed auditing principles, independent auditors are expected to practice their judgment decision in deciding which auditing practices are appropriate in order to provide a fair basis for their views. Moreover, they need to maintain code of professional ethic and their decision making judgment must be the educated judgment of a competent skilled entity using their professional skepticism.

3.1.2 Purpose and Role of an External Audit

External Audit is defined as the audit of the financial statements of the companies in which independent auditors carry out the task of examining validity and check carefully that financial statements of the company are sound and also finds out that there is any misstatements in the records due to errors and frauds and then reporting the same to the stakeholders of the company.

The main purpose of the external audit is to define the completeness and accuracy of the accounting and financial records of the clients, to assure that the records of the clients are prepared as per the accounting framework which applies to them and to ensure that the financial records and the financial position of the client present true and fair outcomes and results. A statutory auditor can ask for and inquires the company's financial records and other information in relation to that for which the management cannot deny him.

After performing the audit and collecting the information needed, the external auditors need to give their audit reports in writing, which will be based on the various data and evidences collected on the true and fair view of financial statements provided to them to the related parties.

An external audit is intended to receive the verification of official financial record of the company. Some lenders, investors and entrepreneurs require this certification for their analysis. Moreover, all publicly treated entity and businesses which sell their shares to the public are legally required to receive their financial statements audited and achieve this certification.

In conclusion, it can be said that external audit is one of the main types of audits in which auditors work over purchasing records, inventory, the accounting books and other financial reports to investigate that the company is performing in the

right manner. Moreover, they also examine the test and then submit a detailed report to the related persons. The purpose of external audit is to gather different information so that the auditor can give his opinion on the true and fair view of the company's financial positions on the balance sheet date. External audit increases credibility of financial statements as the financial records of the company are being verified by an independent person.

3.2 Auditor's Responsibilities for Financial Statements

The main responsibility of auditor is to verify the general ledger of the company and make all other essential inquiries from the management of the company. It helps to determine the true situation of company's market and the financial situation. This provides the basis for managerial decisions.

The auditors also examine the validity of financial records to discover if there is any misstatement in the company's record because of fraud or embezzlement. So, it increases the authenticity of financial statements as the financial statements of the company. If there are errors in the accounting process of the company, it may prohibit the owner of the company who take the decisions which are best for the company.

An audit helps in overcoming this problem to a great extent as the procedures in the audit are designed in such a way that they help in detecting the errors in the system and other fraudulent case. The audits also assure the recording of accounting transactions as per generally accepted accounting principle. It helps the owner of the business to cover themselves when it comes to following the different rules and regulations which the registered entity needs to follow.

Moreover, in order to achieve fair verification, the auditors have the duty to prepare and conduct the audit so that the accounting records are free of material errors caused by negligence or theft. The auditors are able to achieve fair, but not utter, certainty that material misrepresentations are found due to the nature of fraud and the quality of audit data.

The auditors also identify and evaluate the dangers of material misrepresentation of the financial records of company to collect audit documentation which is adequate and relevant to provide a basic for the judgment of the auditor. As fraud can entail deliberate omissions and misrepresentations, the probability of not finding a content misrepresentation resulting from fraud is greater than for one resulting from mistake.

A detailed interpretation of opinion on the financial statements presented as a whole is expected in the audit report. The auditor decides in order to form an opinion on the financial results as to whether: satisfactory audit information has been provided, erroneous misrepresentations are material, separately or in aggregate, the financial statements, including the disclosures, offer an accurate and fair view. The financial reports shall be compiled in accordance with the rules set down in the specifications of the regulations in effect.

In particular, forming an opinion and reporting on the financial statements includes deciding whether the financial statements sufficiently apply to or explain the existing financial reporting structure, and whether the related accounting policies selected and implemented are properly reported by the financial statements. evant financial reporting system, including those of the applicable legislation, in all material respects.

The auditor considers the importance of the accounting policies to the entity in making this determination and whether they have been delivered in an understandable manner; the accounting policies chosen and implemented are coherent and acceptable with the relevant financial reporting framework; the accounting assessments made by the directors are reasonable; the evidence contained in the financial statements are comparable and comprehensible.

The auditor also considers in making the determination whether the information that should have been included has been included and whether that information is correctly categorized, aggregated or disaggregated and characterized and the overall reporting of the financial statements has been compromised by the incorporation of information that is not important or obstructs a clear interpretation of the matter described.

In addition, the auditors also determine whether the financial statements contain sufficient disclosures to allow intended consumers to appreciate the effects of material activities and incidents on the details presented in the financial statements and whether it is acceptable to use the language included in the financial statements, including the title of the actual financial statements.

Moreover, The auditor also assesses whether the financial statements achieve fair presentation, through analysis of the overall presentation, arrangement and quality of the financial statements, whether the financial statements are prepared in compliance with a fair presentation process, and whether the financial statements

reflect the underlying activities and events in a manner that achieves a fair presentation.

An unmodified opinion is expressed when the auditor is able to conclude that the financial statements offer accurate and equitable perspective and, in all material respects, adhere to the applicable financial reporting system. When either the auditor decides that the financial records as a whole are not exempt from substantive misstatements, the auditor changes the view. Where the auditor is unable to produce satisfactory audit evidence sufficient, they determine that the financial records as a whole are free of substantive errors.

The auditor disclaims an opinion where either the potential consequences of undetected misstatements, resulting from a failure to acquire adequate suitable audit proof, may be both material and pervasive to the financial statements or in exceedingly unusual situations containing several uncertainties.

The auditor needs to read both the financial and non-financial documents found in the annual report and to assess if the other information is materially conflicting with, or seems to be materially inaccurate with, the financial statements or the auditor's expertise gained in the audit.

If the auditor finds factual inconsistencies or possible material misrepresentations, the auditor decides whether there is a material misrepresentation or a material misrepresentation of the other details throughout the financial report. The auditor determines if there is a material misrepresentation or a material misrepresentation in the other facts throughout the financial statements whether the auditor considers substantive discrepancies or probable material misrepresentations.

CHAPTER IV

ANALYSIS ON JOB STRESS AND EMPLOYEE PERFORMANCE

This chapter discusses the data analysis and findings from structured questionnaires completed by 222 auditors of audit firms. It involves six parts and research design describes firstly. Profile of the respondents is presented in second part. Third is reliability test. Fourth parts states mean and standard deviation scores of the factors inducing job stress and employee performance.. The next parts describe analyzing how job stressors effect on job stress and how job stress effect on employee performance by using regression and correlation analysis as a tool of inferential statistics.

4.1 Research Design

This study uses descriptive and quantitative research methods and also uses five point Likert scales to measure employee's perception. Descriptive Statistics in the form of arithmetic means and standard deviations through the respondent's answer were computed for various dimensions assessed by the employee's organizational stressors such as role stress, work overload, time pressure, work –family conflict and social influence pressure and job performance based on structured questionnaires with five point likert scale.

Primary data from 222 employees at audit firms were gathered in this study using simple random sampling approach and secondary data from related test books, foreign academic journals, articles and official data from the Myanmar Union Auditor General Office. Analysis has been used descriptively and quantitatively. Sample size was determined based on the following formula of Taro Yamane (1967).

$$n = \frac{N}{(1+Ne^2)}$$

N = population size = 500

e = level of precision (95% level of confidence level or 5% level of precision, was assumed)

$$n = \frac{500}{1+(500 \times 0.05^2)}$$

n = 222

Then, the analysis on employee's job stressors on job stress is conducted to fulfill the research objective. Finally, the employee's job performance on their job stress is analyzed by using the regression analysis as a tool of inferential statistics.

4.2 Profile of Respondents

There are seven items of demographic characteristics related to auditors of the auditing firms examined and presented in this study. This study was conducted on descriptive research method and sample size of 222 respondents are selected which are working in auditing firms.

According to survey data, 49 males and 173 females are responded to the questionnaire. It is noticed that women are more likely to work in audit firms than men because of the nature of job and challenges of working activities and procedures. Men are more likely to work in challenging jobs, such as construction, IT industry, and shipping and airline industries. Women prefer working in accounting, HR, banking and finance, and sales and marketing.

According to the data, it can be seen that 71.6% of respondents are age between 21 to 30 years because they are fresh graduate and that types of age group can work more effectively and productively. In addition, 20.7% of respondents are age between 31- 40 , 5.9 % are between 41 to50 years and 1.8% are age of 51-60years and therefore, they can handle very well with fraud and error because of their enough experiences in auditing fields.

By seeing the survey data, most of the auditors are single people with 88.3%and 11.7% are married people. This is not supervising that most of the respondents are fresh graduate people and their age ranges are under 30.

According to current positions, 50.5% of respondents are juniors, 26.6% are seniors, 16.2% take on the role of managers and 6.8% take on the partner role. With relation to auditor's highest level of education, it was found that 46.8% had bachelor degree, 42.8% had other professional qualifications, 7.7% of respondent had master degree and only 2.7% have diploma.

According to survey data on experience of auditor, it was found that 61.7% of auditor had 1-3 years' experience, 16.2%of respondents had 4 to 6 years, 12.2% had 7 to 9years and other 9.9% had above 10year experiences.

Among 222 respondents, 51.4% get the salary below 400000 ks. There are 22.5% of respondents get the salary between 400,000to 800,000 Ks. 13.1% of respondents get the salary between 800,000 to 120,0000 Ks and other 13.1% get over 1200000 Ks. Profile of auditors are shown in Table (4.1).

Table (4.1) Profile of Respondents

Sr. No.	Demographic Factors		Number of Respondents	Percentage %
1	Gender	Male	49	22.1
		Female	173	77.9
Total			222	100%
2	Marital Status	Single	196	88.3
		Married	26	11.7
Total			222	100%
3	Age	21-30years	159	71.6
		31-40years	46	20.7
		41-50years	13	5.9
		51-60years	4	1.8
		61 and above	-	-
Total			222	100%
4	Level of Education	Diploma	6	2.7
		Bachelor Degree	104	46.8
		Other qualification	95	42.8
		Master	17	7.7
		Ph.D.	-	-
Total			222	100%
5	Audit Experience	1-3 years	137	61.7
		4-6years	36	16.2
		7-9years	27	12.2
		10years and above	22	9.9
Total			222	100%
6	Current positions	Audit junior	112	50
		Audit senior	59	26.6
		Audit manager	36	16.2
		Audit partner	15	6.8
Total			222	100%
7	Salary	Under 400000ks	114	51.4
		400000ks-800000ks	50	22.5
		800000ks-1200000ks	29	13.1
		1200000ks and above	29	13.1
Total			222	100%

Source: Survey data (2020)

4.3 Reliability Test & Descriptive Statistics

The reliability test is conducted by computing Cronbach's Alpha values. According to Hair et al (2009), 0.7 of Cronbach's alpha values was mostly considered while 0.6 is also accepted at certain case according to Bakon and Hassan (2013). The result of this study is stated in table (4.2).

Table (4.2) Reliability Test

Sr. No.	Variables	No of items	Cronbach's Alpha
1	RS	5	0.76
2	WO	5	0.80
3	TP	5	0.70
4	WFC	5	0.86
5	SIP	5	0.79
6	JS	10	0.87
7	JP	5	0.81

Source: Survey data (2020)

According to table (4.2), all variables have Cronbach's Alpha value of 0.7 and above. It can be said that all variables are consistent and reliable.

For the job stress factors, role stress, workload, time pressure, work family conflict and social influence pressure are asked with the total of 25 questions to collect data.

Also the means values are calculated with each scale point and produce out of influencing factors on level of stress for each question. The minimum, the middle, and the maximum value of mean score are 1, 3 and 5 and each statement is measured with five point likely scale. If the mean value is smaller than 3, the employee do not accept with this statements.

4.3.1 Role stress

Role stress can be viewed as a stress factor for workers. This is the evaluation of the employees' perception regarding with role stress. Role stress was measured with 5 statements by using Rizzo et al., (1970) tools and Hyatt, 1995 tools. Role Stress of Auditors is described in Table (4.3).

Table (4.3) Role Stress of Auditors

Sr. No.	Description	Mean	Standard Deviation
1	Not certain about authority	2.96	1.01
2	Uncertain what is expected of	2.64	1.03
3	Unclear of what have to be done	2.27	1.03
4	Doing things accepted by one person and not others	2.67	1.03
5	Execute assignments with inadequate resources	2.79	1.11
Overall mean		2.67	

Source: Survey Data (2020)

According to Table (4.3) Among the five statements , the highest mean score of the statement is 2.96. This means that in their audit agencies, the respondent certainly recognizes how much control they have and they do not face work tension. On the other hand, the lowest mean score of the statement is 2.27. This means that, because of a straightforward explanation, respondents really know their task.

As a result of table (4.3), the overall mean value of role stress is 2.67. The respondents responded that the general average of position stress does not indicate an appropriate amount.

Finally, it can be inferred that most audit companies have a good overview of their goals and objectives and often have a clear clarification of their employees' roles and obligations.

4.3.2 Work Overload

Work overload was measured by using the tools of Mohd Nor, 2011 and House et al.1979. It was shown in Table (4.4).

Table (4.4) Work Overload of Auditors

Sr. No.	Description	Mean	Standard Deviation
1	Require to work very fast in job	3.62	1.01
2	Require to work very hard in job	3.77	1.02
3	Have little time to get everything done.	3.09	1.02
4	Work too much than one person can do.	3.48	1.09
5	Performance measurement standards are high at work	3.56	1.05
Overall mean		3.50	

Source: Survey data (2020)

Table (4.4) indicated that among the five statements, the highest mean score of the statement is 3.77. This means that their audit works are complicated and they need to do step by step for their audit procedure. Therefore, they recognize that their task allows them physically and psychologically to work very hard..

On the other hand, the lowest mean score of the statement is 3.09. This suggests that accounting companies appoint auditors with little time to carry out their auditing practices.

As a result of Table (4.4), the overall mean value of work overload is 3.50. The respondents responded that the total average overload of work showed an acceptable amount. Thus, it can be inferred that workers are clearly viewed that the level of tension can be influenced by workload.

4.3.3 Time Pressure

Time pressure was measured base on Ramasodi, 2010 and Mc Namara, (2008) measurement tools. It was shown in Table (4.5).

Table (4.5) Time Pressure of Auditors

Sr. No.	Description	Mean	Standard Deviation
1	Have many audit tasks to perform	3.92	0.95
2	Insufficient time budget for job.	3.10	1.04
3	Discomfort when time budget are being prepared	3.27	1.09
4	Client is aware of time budget	3.27	1.04
5	Face tight deadline for the audit fieldwork.	4.14	0.91
	Overall mean	3.54	

Source: Survey data (2020)

According to Table (4.5), among five statements, the highest mean score of the statement is 4.14. It can be said that auditor working in audit firms does not have enough time to complete assigned their tasks or duties.

On the other hand, the lowest mean score of time pressure is 3.10. It means that the auditor cannot get their setting time for their auditor procedures.

According to Table (4.5), the overall mean value of time pressure is 3.54. The respondents showed acceptable level with statement of time pressure and therefore, it can be concluded that the employee perceived time pressure can influence their level of stress.

4.3.4 Work-Family Conflict

A structured questionnaire is use to examine work family conflict of auditors in audit firms. It is measured by using tools of Pasewark & Viator, 2006. It was shown in Table (4.6).

Table (4.6) Work-Family Conflict of Auditors

Sr. No.	Description	Mean	Standard Deviation
1	Make it hard to fulfill family duties due to demand of job.	3.45	1.08
2	Render it impossible to do anything at home because of the need for jobs.	3.32	1.09
3	Can't take family responsibilities due to stress at job	3.36	1.07
4	Inability to complete job duties due to family demands	2.61	1.09
5	Interferes the personal responsibilities from home life.	3.04	1.06
Overall mean		3.16	

Source: Survey data (2020)

According to Table (4.6), the largest mean value of conflict between work and family is 3.45. This suggests that most auditors assume that they cannot get their own times with other interests such as leisure time, consulting with their parents, family and colleagues with their jobs.

On the other size, the smallest mean values is 2.61. It means that they do not have any problem in their job and they can handle their job duties and task separately from their personal problem.

Table (4.6) shows that the overall mean value of work family conflict is 3.16. The respondents answered that the overall mean of work family conflict showed acceptable level finally, it can be concluded that the employee perceived that work family conflict can influence their stress. Moreover, it can also be concluded that there has a bad condition of work-family conflict in audit firms.

4.3.5 Social Influence Pressure

A structured questionnaire is use to examine social pressure of auditors in audit firms. Social influence pressure is measured by using tools of Dorrestijin, 2007. It was shown in Table (4.7).

Table (4.7) Social Influence Pressure of Auditors

Sr. No.	Description	Mean	Standard Deviation
1	Cooperate with others in a team is difficult	2.23	1.05
2	Feels of unfair on the effort each member contributes to the team.	2.73	1.13
3	Disagrees with other person while serving as a team.	2.69	1.04
4	Ignoring professional ethical principles in reporting due to supervisor request	2.85	1.04
5	Doing things that are accepted by supervisor but not accepted by profession.	2.97	1.14
Overall mean		2.69	

Source: Survey data (2020)

According to Table (4.7), the highest mean score of social influence pressure is 2.97. It means that the auditor does not accept things that need to do against their profession and they want to do their job ethically but sometimes they have to perform the auditing work and procedures what their supervisor asked them to do. Among the five statements, the smallest mean score of social influence pressure is 2.23. It means that there is team spirit in their audit firms. When they conduct their audit activities, their colleagues and subordinates help and assist each other. Table (4.7) shows that the overall mean value of social pressure is 2.69. The respondents answered that the overall mean of social influence pressure does not show acceptable level. Finally, it can be concluded that the employee perceived that social influence pressure cannot influence their level of stress.

4.3.6 Job Stress

Job stress of employee is measured with ten statements by using previous study interval scales. Table (4.8) shows the auditors' job stress.

Table (4.8) Job Stress of Auditors

No	Description	Mean	Standard Deviation
1	Lack of team spirit in organization.	2.69	1.17
2	Feeling of uncertainty about exact job responsibilities	2.59	1.15
3	Was defamed and blamed as misfit by subordinates	2.33	1.04
4	Having bad relationship with family.	1.85	1.04
5	Leaving this work near future after new job is confirmed.	3.16	1.30
6	Leaving from work as soon as possible	2.76	1.31
7	Lack of desire at work when it is feel too much stress	3.06	1.20
8	Can't devote sufficient time to personal problems due to busy job scope.	3.02	1.05
9	Afraid of making errors or mistakes	3.25	1.21
10	Not enthusiastic about my job	2.41	1.13
	Overall mean	2.71	

Source: Survey Data, (2020)

As shown in Table (4.8), the highest mean value among the ten statements about stress is 3.25. It means that auditors are so afraid of making mistake when performing their audit work and the auditor may be charged for either intentionally or negligently delivering an improper audit report in a criminal case. The lowest mean score is 1.85 and this mean the they have no family problems at home and good

family relationships and therefore their personal or family matter do not affect their work and they do not feel pressure with this.

The overall mean score of job stress is 2.71 and it is near the average mean score. Therefore, some auditors have a few stress at work because most of the respondents are juniors and they have to do from the above instructions and there are not many responsibilities if error was occurred.

4.3.7 Job Performance of Auditors

Job performance was measured by using the interval scale which is developed by Ladebo & Awotunde, 2007, House et al. 1979 and Ahmad & Taylor, 2009. The mean values of job performance of auditors are shown in following Table (4.9).

Table (4.9) Job Performance of Auditors

Sr. No.	Description	Mean	SD
1	Not ignoring facets of the job which is obligated to perform which affect judgment	3.04	0.92
2	Doing things that are counter to sound judgment	2.96	0.95
3	Resisting any type of pressure to maintain independence	3.22	0.98
4	Making changes in current situation if independence problems are faced.	3.25	0.95
5	Making a lot of effort to resist any kinds of pressure to certain quality audit.	3.25	0.97
	Overall mean	3.14	

Source: Survey data (2020)

As shown in Table (4.9), the mean score of the fourth and fifth statements about employee performance is 3.25 and it means that employees accepted that once independence problems are found, they allow adjustments in the present situation and this will lead to neglecting the idea of independence. They also make a

tremendous effort to withstand some sort of scrutiny to guarantee the efficiency of the audit.

On the other hand, the lowest mean scores for employee performance is 2.9595 and this mean that auditors feel that sometimes they have to performs their audit work and procedures that against their better judgment.

Finally it can be concluded that employee perceived that employee performance is highly influenced by some type of stress. When there is a lot of stress in their work, they can no longer make better judgment decisions and they have problems with their independence and their professional ethics.

4.4 Analysis on the Effect of Job Stressors on Job Stress

In this study, stressors such as role stress, workload, time pressure, work family conflict and social pressure were entered as independents into MLR test with job stress as independent variable. The results are presented in Table (4.10).

Table (4.10) Effect of Job Stressors on Job Stress of Auditor

Model	Unstandardized Coefficients		t	Sig	VIF
	B	Std .Error			
Constant	-0.204	0.207	-0.990	0.323	
RS	0.247***	0.058	4.235	0.000	1.642
WO	-0.044	0.063	-0.700	0.485	2.024
TP	0.223***	0.077	2.876	0.004	1.999
WFC	0.167***	0.051	3.249	0.001	1.717
SIP	0.407***	0.054	7.506	0.000	1.610
R	0.769				
R Square	0.591				
Adjusted R Square	0.582				
F- value	62.534***				

Source: Survey Data, (2020)

Notes: *** Significant at 1% level;

From the above Table (4.10), R square is 0.59 and adjusted R square is 0.58 respectively. Therefore, the value of R square is around 59 % and adjusted R square's

value is around 58%. The results show that all of stressors are significant except from work overload. The magnitude of each coefficient indicates that the amount how much the score of dependent variables change if the score of an independent variable increased by 1 unit while other things remain unchanged.

Therefore, the score of role stress increase by 1 unit, while other things remain unchanged, stress increased by 0.247 units. If the score of time pressure increase by 1 unit, while other things remain unchanged, stress increased by 0.223 units. Then, the score of work-family conflict increase by 1 unit, while other things remain unchanged, stress increased by 0.167 units. Moreover, the score of social pressure increase by 1 unit, while other things remain unchanged, stress increased by 0.407 units.

In terms of magnitude of coefficient, social pressure is relatively the most important in explaining stress followed by role stress, time pressure and work-family conflict. According to performance of regression model, this model explains 59% of variation of stress of employee.

4.5 Analysis on the Effect of Job Stress on Employee Performance

The MLR test is conducted to analyze the effects of stress on the performance of employees. Results are presented in Table (4.11).

Table (4.11) The Effect of Job Stress on Job Performance of Auditors

Model	Unstandardized Coefficients		t	Sig
	B	Std. Error		
Constant	1.337	0.139	9.590	0.000
JS	-0.560***	0.049	-11.339	0.000
R	0.607			
R Square	0.369			
Adjusted R Square	0.366			
F value	128.565***			

Source: Survey Data (2020)

Notes: *** Significant at 1% level

According to table (4.11), R square and adjusted R square values are around 37% and it is considered as weak. According to result, the coefficient in the model is significant at 1% level indicated by F-value. In addition, job stress has negative sign and it is significant. The magnitude of each coefficient indicates that the amount how much the score of dependent variables change if the score of an independent variable increased by 1 unit while other things remain unchanged. Therefore, the score of job stress increase by 1 unit, while other things remain unchanged, employee performance decreased by 0.0.594 units. According to performance of regression model, this model explains 37% of variation of performance of employee.

CHAPTER V

CONCLUSION

This chapter is composed of three parts. They are findings and discussions, suggestions and recommendations and lastly the limitations and needs for further study.

5.1 Findings and Discussions

In this study, the main objectives of this study are to analyze effect of job stressors on job stress and to analyze the effect of job stress on performances of auditors audit firms. Therefore, to find out job stressors, job stress and job performance of auditors, a structure questionnaire is applied for stressors which consists of role stress, work overload, time pressure, work-family conflict and social influence pressure, job stress and job performance which statements are measured based on a five- point Likert scale anchored by strongly disagree to strongly agree.

The respondent is unsure, according to this report, how much control they possess and this induces the sense of role stress in their audit firms and they experience work stress. Although, auditors in audit firms do not know exactly about their authority, they know clearly what they have to be done about their audit procedures. According to the result, role stress is below the average mean score, it can be concluded that most of the audit firms have clear explanation of their goals, objectives, roles and responsibilities for their employees.

Moreover, the result of work overload is above the average mean score. Therefore, the auditor understands that their job requires them to work very hard physically and mentally and their audit works are complicated and they need to do step by step for their audit procedures. Moreover, they perform audit task and procedure with little time to complete during the busy season.

Furthermore, the result of time pressure is above the average mean score and so auditor working in audit firms does not have enough time to complete assigned their tasks or duties. If they know that they can't be able to finish their duties they have to take over time without additional pay. This may cause them to feel job stress in their audit firms.

The result of work family conflict is above the average mean score and therefore most of the auditors think that they cannot get balancing time for their work with other activities such as leisure time, meeting with their parents, relatives and friends. The role of auditors causes tension that makes it impossible for auditors to conduct family duties.

The result of social influence pressure is below the average mean score and there is team spirit most of the audit firms and colleagues and subordinates of auditor support and help each other when they perform their audit procedures. However, most auditors do not recognize actions that need to be done against their profession, because they try to do their work ethically. As a result, most auditors in audit firms perceived that social burden could affect their stress levels. Moreover, the result of job stress is near the average mean score and they feel under pressure and stress at work. Because auditors are so afraid of making mistakes when performing their audit work and the auditor may be charged for either intentionally or negligently delivering an improper audit report in a criminal case. These problems are more common in audit partners and audit managers because they are qualified CPAs and they have to sign the report. If they make accidental mistakes, they can be prosecuted and could be imprisoned.

The overall mean of job performance of auditor is above the average scored and it can be concluded that auditors perceived that their audit quality is highly influenced by some type of stresses. If they have a lot of pressure and stress, this may affect their codes of conduct such as independence, ethics and their judgment decision making.

5.2 Suggestions and Recommendations

The results from this study have some ramifications for the field of auditing in Myanmar. Firstly; it can be found that there are five job stressors in this study and these stressors are usually causes of stress, and some stressors specifically impact the employee's job stress, but others do not. Individuals at the management level of audit companies should know clear about the existence of stressors in their workplace and consider how these stressors should be managed.

In this study, all stressors, except for workload, has significant positive relation to auditor stress. Management of audit firms should also recommend or offer some courses that direct auditors in the way they deal with dispute resolution in order

to appreciate and handle job stress , time pressure, work-family conflict and social influence pressure, so that auditors can navigate the overlapping roles and requirements. On the first day the auditors begin to work in audit firms, the auditors are encouraged to offer specific goals for their companies and job scope . This is because varying standards and criteria are expected by different organizations for the auditors to fulfill their duties.

In addition, all audit companies should provide auditors with training to handle their time more efficiently. Furthermore, in relation to work schedules, audit managers can implement certain flexible work conditions, such as providing auditors with various working time slots to choose from.

Although, work overload has not significantly related to job stress, the employers should not neglect auditors' work load during performing huge amount of works especially in audit busy season .It is also advisable for all audit firms to arrange these family events to enable auditors to connect with their family members to improve their family relationships.

In comparison, job stress has a major negative association with the efficiency of the auditor's jobs. There are many research journals and paper that analyze the effect of job stress on job performance of employee in auditing industry, IT and engineering industry and education industry and so on. Management level need to be aware of things that can cause job stress and observing their behavior and management need to compare the thing they notice about their previous performance.

In addition, audit companies may introduce educational programs about managing stress in order to balance their stress, such as stress control training for auditors. The way to handle tension in the auditing job atmosphere should be based on these training programs. In exchange, auditors can implicitly improve their productivity and become more loyal to their enterprises as they are able to adequately alleviate their job burden.

5.3 Limitations and Needs for Further Study

Firstly, the target respondents are only focus on selected private audit firms and 222 target respondents may not be able to reflect auditors in all of private audit firms. The second limitations is that respondents may unaware of the questions ask in questionnaire or may simply fill in answer or may not reveal their true thought and behavior on their usual job performance due to sensitive nature auditor's code of ethic

asked in questions. Moreover, there are only five variable of work stress in this study and there may have other potential types of work stress which are not discovered.

Due to time and resource limitation the survey data is collected from only 222 auditors at selected audit firms. Therefore, future researchers can use the larger sample sizes about the auditors who are working in other private audit firms. For an advance study, scope of the research can be enlarged whereby it can be expanded to government audit firms.

The future researcher can conduct face to face interviews or can ask from telephone to related persons. Although it takes more time and cost more budgets, it can reduce respondents' biased responses. Through analyzing their facial expression and body movements, the researchers are able to recognize and interpret the actual views of the respondents through the interview process.

Finally, this study only observed five types of job stressors of auditors and there may be other variables which can affect auditor job stress. Future researchers need to focus on other factors such as working condition, leadership, managements style and behavioral pattern. Moreover, this study covers all the positions of auditors. Future researchers need to focus on only one job positions of auditors because the stress at junior and senior level is different from stress at manager and partner level.

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APPENDIX I
Factors Affecting Job Stress and Employee Performance at
Selected Audit Firms In Yangon

As part of my M. Com Thesis at the Yangon University of Economics, I am conducting the survey that investigates the effect of work stress on auditor performance at audit firms in Yangon. Your participation within the study by means of answering this is extremely vital. Without them, the research may not be over as it ought to be. Kindly fill the questionnaire with honesty. Please feel assured that the anonymity and also the information you'll give is going to be given the strictest confidentiality.

* require.

Demographic Information

Survey Questionnaire for Auditors

1. Gender *

Male

Female

2. Age *

21-30

31-40

41-50

51-60

61and above

3. Marital Status *

Single

Married

4. Level of Education *

Diploma

Bachelor degree

Other qualifications (ACCA,CIMA,CPA)

Master

Ph.D

5. Audit experience (years) *

1 year to 3 years

4 years to 6 years

7 years to 9 years

10 years and above

6. Current job level *

Audit junior

Audit senior

Audit manager

Audit partner

7. Salary

Less than & equal 400,000MMK

400,001 MMK to 800000MMK

800,001 MMK to 1,200,000 MMK

1,200,001 MMK & above

The following statements are about your Job Stressors. Please choose how much you agree or disagree with each statement by choosing ONE number for each statement.

1 = Strongly disagree	2 = Disagree	3 = Neutral	4 = Agree	5 = Strongly Agree
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No	Job Stressors					
1	Role Stress	1	2	3	4	5
	I feel uncertain about how much authority I have.					
	I don't know exactly what is expected of me					
	I am unclear of what I have to be done.					
	I do things that are likely to be accepted by one person and not accepted by others.					
	I receive an assignment without adequate resources and materials to execute it.					
2	Workoverload	1	2	3	4	5
	I know that my job require me to work very fast					
	I understand that my job requires me to work very hard (physically or mentally).					
	I know that my job leave me with little time to get everything done.					
	I am clear that my job requires me to work much than one person to do.					
	I feel that performance standards on my job are too high.					
3	Time Pressure					
	There are many audit tasks that I have to do.					
	I am unable to achieve my time budget for my job.					
	I feel uncomfortable when time budget are being prepared for my jobs.					
	I know that client is aware of my time budget.					
	There is usually a time deadline for the audit fieldwork					

4	Work Family -Conflict	1	2	3	4	5
	The time demand of my job makes me difficult to carry out my home, family or personal responsibilities					
	The demand of my job makes me difficult to done the things I want to do at home					
	My job produces stress that makes me difficult to fulfill personal or family duties					
	I have trouble finishing things at work because of the demands of my family/ spouse/ partner.					
	My home life interferes with my responsibilities at work such as getting to work on time, accomplishing daily tasks, and working overtime.					
5	Social Influence Pressure	1	2	3	4	5
	I feel difficult to cooperate with others in a team					
	I feel unfair on the effort each member contributes to the team.					
	I feel some conflicts with other team members when working in the team					
	I have to disregard certain professional ethical standard and agree to supervisor request when reporting weakness.					
	There are things I sometime have to do that are accepted by supervisor but not accepted by my profession.					

The following statements are designed to indicate how you feel about working in your present organization and how stress affects different parts of your life. Please choose how much you agree or disagree with each statement by choosing ONE number for each statement.

1 = Strongly disagree	2 = Disagree	3 = Neutral	4 = Agree	5 = Strongly Agree
------------------------------	---------------------	--------------------	------------------	---------------------------

No	Job stress	1	2	3	4	5
1	There is a lack of team spirit in my organization					
2	My job description is poor job description and uncertainty about exact job responsibilities.					
3	Some of my colleagues and subordinates try to defame and blame me as misfit.					
4	I have a bad relationship with my family.					
5	I intend to leave this work near future after new job is confirmed.					
6	I want to quit from my work as soon as possible.					
7	I am lack of desire at work when I feel too much stress.					
8	Being too busy with job scopes, I am not able to devote sufficient time to domestics and personal problems.					
9	I am afraid of making mistakes					
10	I am not enthusiastic about my job.					

The following statements are about your Job Performance. Please choose how much you agree or disagree with each statement by choosing ONE number for each statement

1 = Strongly disagree	2 = Disagree	3 = Neutral	4 = Agree	5 = Strongly Agree
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No	Job Performance	1	2	3	4	5
1	I sometimes neglect aspects of the job I am obligated to perform which affect my judgment.					
2	I feel that I have to do things that are against my better judgment.					
3	I am unable to resist almost any type of pressure in order to maintain independence.					
4	I would not make any changes in my current situation if I encountered independence issues and this may cause me to neglect independence concept.					
5	I would not put in a great deal to effort to withstand any type of pressure to ensure audit quality.					

APPENDIX II

Reliability

Scale: Role Stress

Reliability Statistics (Role stress)	
Cronbach's Alpha	No. of Items
0.763	5

Scale: Workoverload

Reliability Statistics (Work overload)	
Cronbach's Alpha	No. of Items
0.797	5

Scale: Time Pressure

Reliability Statistics (Time pressure)	
Cronbach's Alpha	No. of Items
0.694	5

Scale: Work Family Conflict

Reliability Statistics (Work Family Conflict)	
Cronbach's Alpha	No. of Items
0.863	5

Scale: Social Influent Pressure

Reliability Statistics (Social Influent Pressure)	
Cronbach's Alpha	No. of Items
0.790	5

Scale: Job Stress

Reliability Statistics (Job Performance)	
Cronbach's Alpha	No. of Items
0.866	10

Scale: Job Performance

Reliability Statistics (Job Performance)	
Cronbach's Alpha	No. of Items
0.812	5

Correlation Analysis

Correlations							
		Role stress	Work overload	Time pressure	Work Family conflict	Social Influence pressure	Job Stress
Role Stress	Pearson Correlation	1	0.441**	0.369**	0.417**	0.561**	0.592**
	Sig.(2-tailed)		.000	.000	.000	.000	.000
	N	222	222	222	222	222	222
Work Overload	Pearson Correlation	0.441**	1	0.661**	0.535**	0.339**	0.417**
	Sig.(2-tailed)	.000		.000	.000	.000	.000
	N	222	222	222	222	222	222
Time pressure	Pearson Correlation	0.369**	0.661**	1	0.554**	0.371**	0.492**
	Sig.(2-tailed)	.000	.000		.000	.000	.000
	N	222	222	222	222	222	222
Work Family-Conflict	Pearson Correlation	0.417**	0.535**	0.554**	1	0.451**	0.545**
	Sig. (2-tailed)	.000	.000	.000		.000	.000
	N	222	222	222	222	222	222
Social influence pressure	Pearson Correlation	0.561**	0.339**	0.371**	0.451**	1	0.681**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000
	N	222	222	222	222	222	222
Job performance	Pearson Correlation	0.534**	0.310**	0.432**	0.418**	0.614**	1

** . Correlation is significant at the 0.01 level (2-tailed).

Regression Analysis

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.769 ^a	0.591	0.582	0.50680
a. Predictors: (Constant), Role stress, work overload, time pressure, work family conflict, social influence pressure				

ANOVA

ANOVA ^a						
Model		Sum of Squares	d. f	Mean Square	F	Sig.
1	Regression	80.319	5	16.064	62.534	.000 ^b
	Residual	55.478	216	0.257		
	Total	135.797	221			
a. Dependent Variable: Job Stress						
b. Predictors:(Constants), Role stress, work overload, time pressure, work family conflict, social influence pressure						

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-0.204	0.207		-0.990	0.323		
	Role stress	0.247	0.058	0.236	4.235	0.000	0.609	1.642
	Work overload	-0.044	0.063	-0.043	-0.700	0.485	0.494	2.024
	Time pressure	0.223	0.077	0.177	2.876	0.004	0.500	1.999
	Work family conflict	0.167	0.051	0.185	3.249	0.001	0.582	1.717
	Social influence pressure	0.407	0.054	0.414	7.506	0.000	0.621	1.610
a. Dependent Variable: Job Stress								

Correlation Analysis

Correlations			
		Job Performance	Job Stress
Job Performance	Pearson Correlation	1	-0.607**
	Sig. (2-tailed)		.000
	N	222	222
Job Stress	Pearson Correlation	-0.607**	1

Regression Analysis

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.607 ^a	0.369	0.366	0.57556
b. Predictors: (Constant), Job Stress				

ANOVA

ANOVA ^a						
Model		Sum of Squares	d. f	Mean Square	F	Sig.
1	Regression	42.589	1	42.589	128.565	.000 ^b
	Residual	72.878	220	0.331		
	Total	115.467	221			
a. Dependent Variable: Job Performance						
b. Predictors:(Constants), Job Stress						

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.663	0.139		9.590	0.000
	Job Stress	-0.560	0.049	-0.607	-11.339	0.000