

# The JOURNAL of

## Accounting, Management, and Economics

### RESEARCH

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## THE RELATIONSHIP BETWEEN THE AUDITOR'S ROLE STRESSES, TYPE A BEHAVIOUR PATTERN AND THE AUDITOR'S JOB OUTCOMES AND WORKMANSHIP

Indra Asmadewa\*  
Bahagia Tarigan\*\*

### Abstract

This research examines a generalization competence of previous investigations in the context of external auditors in Indonesia, since so far the researcher has been failed to identify which the earlier surveys have studied this matter. Moderating multiple regression will be conducted in this study. Unfortunately, The relationship between role stress and auditor's job outcomes that has been assumed having a negative relation in this research is not successfully found as the other previous researches, nor the assumption of the TABP role as a moderating variable, which presumed increasing negative relation between role stress and job outcomes.

*Keywords: stress, job outcomes, TABP*

### I. Introduction

An auditor profession is a profession whose great stress in facing the more complex challenge of organizational structure and work. Since the technology, industry and organizational development is on the increase, this kind of profession will keep facing role stress and job stress which demand structural effectiveness in the context of its adaptation with its rapid change. The structural aspects mean any results of people, work and authority management, which aimed to gain a predicted and estimated control against organizational workmanship ( Ranson et all. 1980). Some previous researches have shown the correlation between the role and job stress with the structure and workmanship audit. Generally, after the workmanship increases systematically into job stress at moderate level, it plunges down so that the job stress may go up or down depend on personality variables, *namely the type A personality, control, commitment and challenge characters (Choo, 1986). Furthermore, Dander (et. al.1985) found that the role stress correlates negatively with potential organizational resources, (such as work coordination, communication and job variations), and also influences negatively with unstructured accountant offices.*

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\* Financial Ministry of Republic of Indonesia

\*\* University of Technology "Yogyakarta"

A role stress consists of two important constructs: a role conflict and role ambiguity (Khan et.al. 1964). On the basis of literature, it is found that the consequences of the organizational and individual dysfunction come from this role conflict and role ambiguity in a complex organization (Rizzo, et.al, 1970). Rebel and Michaels (1990) pointed out that the external auditor profession exposes mainly in the two role conflict elements as a consequence of: (1) its professional boundary-spanning, (2) the client and company's potential conflict expectation, and (3) current audit conflict and derivative consequences of an ill workmanship performance.

This kind of situation will give a potential risk, which not only degrade an individual quality but also the organizational performance. If an auditor feels the role stress, he or she will be unsatisfied and having workmanship reduction. Afterwards this situation may put the whole accountant office on the line, i.e. auditor's job migration (resignation), client removal, income loss, credibility stain, and legal accusation for professional ethics. Role stress that related to job may have undesirable individual and organizational consequences, for examples: job outcomes and workmanship decline, stress increase, and greater possibilities of resignation or job migration (Rebel and Michaels, 1990). In consideration of mentioned circumstances above and consistent with previous researches, it seems that auditors need to care about the relationship between role stress and workmanship. It is interesting to know whether role stress can affect negatively to job outcomes or not.

Some home and domestic researchers have investigated the issue of this kind of relationship (Rebele and Michaels, 1990; Rahayu, 2000; and Fisher, 2001). All these works are conformable to what Fisher (2001) have found. He has attempted to find out the correlation between role stress and job outcomes and extend earlier investigations by examining type a behavior pattern as a moderating correlation variable among them.

This research examines a generalization competence of previous investigations in the context of external auditors in Indonesia, since so far the researcher has been failed to identify which the earlier surveys have studied this matter.

In medical areas, type a behavior pattern (TABP) is considered as a serious risk factor of heart disease (Friedman, 1980). TABP is identified with some individual behavior, such as aggressive, competitive, time-urgent, hostility, irritability and impatience. Frogger and Cotton (1987) have discovered different findings with the earlier works (Ivancevich et.al. 1982; Brief et.al. 1983). Their investigation has proved that subject (management students) with TABP will not perceive a role overload or a role under load could make them more stress than subject with Type B Behavior Pattern (TBBP), for they prefer to see the stress condition.

In auditing literature, Choo (1986) contended that registered auditors' TABP correlated positively with their perception of job stress, meanwhile their perception of control, commitment and challenge correlated negatively with job stress. Fisher (2001) stated that in psychological, organization theory and accounting literature there had no survey existed before (in the exception of Ivancevich et. al, 1982 and Keinan and Kama, (2002), Therefore, in my view, the research of this issue will contribute such important empirical data in accordance with the auditor quality development and the account office staff evaluation.

## II. THEORETICAL

### Role Stress

A role stress is a situation where a member and a role conflict and simultaneous occurrence of untrustworthy behavior required information (Kahn, et. al, 1990) applicable for an individual classified into external spanners refer to interaction with management.

Sorensen (1990) in an accounting office

"For auditors in an office. This situation relationship with management support his professional pressure on him to act professionally examined the individual big bureaucracy situation

This open formulated the external auditor bureaucrat correlated positively with senior auditors which explain the job outcomes, but workmanship.

negatively with job tension have no s

### TYPE A BEHAVIOR

Two cardio behavior Pattern correlation between coronary (heart) aggressively involved Subject with TABP

## II. THEORETICAL FRAMEWORK AND HYPOTHESES DEVELOPMENT

### Role Stress

A role stress can be limited as a role expectation ambiguity of the organization member and a role conflict among them. It is very clear here that a role stress consists of a *role conflict* and a *role ambiguity*. Wolfe and Snoek (1962) defined a role conflict as a simultaneous occurrence of two or more stress which cause detrimental effects, namely an untrustworthy behavior to each another, while a role ambiguity considered as a lack of required information to enable an organization member play his or her role contentedly (Kahn, et. al, 1964). A theory of role represents a main theoretical framework, which is applicable for analyzing such *boundary spanning* position (Kahn, et. al.1964). Auditors are classified into exposed boundary spanner of role stress variety, meanwhile boundary spanners refer to people who take a position in an organization that require an extensive interaction with many other persons, inside or outside of the organization (Goolsby, 1992).

Sorensen and Sorensen (1974) hold that a role conflict of public accountant in a big accounting office will bring job outcomes and job migration. As they said:

"For auditor, a role conflict emerges from an inconsistent role of a position or an office. This situation may occur in, for an example, a partner who attempts to keep a good relationship with his client (*auditor-client* role), but at the same time being forced to support his professional staff recommendations (*auditor-auditor* role) while his client put pressure on him to avoid disadvantaged financial report. In a manager case, he is expected to act professionally or structurally as a partner resident for other staff officers. This survey examined the inconsistency and the conflict of professional and bureaucracy values in a big bureaucracy system."

This operational definition has been consistent with Fisher research (2001) that formulated the conflict of job role as a conflict between professional orientation and auditor bureaucracy orientation. Senatra (1980) has developed an idea that a role stress correlated positively with a job-related tension while job ambiguity correlated negatively with senior auditor's job outcomes. Rebel and Michaels (1990) could find some evidences, which explain that a higher tension of role conflict has something to do with a lower one of job outcomes, but they could not meet the correlation between role conflict and workmanship. Furthermore, both of them argue that the role ambiguity correlates negatively with job outcomes and workmanship, while the ambiguity role and job-related tension have no significant relationship.

### TYPE A BEHAVIOUR PATTERN (TABP)

Two cardiologists (Friedman and Rosenman, 1974) have introduced a Type A behavior Pattern, known as *coronary prone behavior*, and attempted to explain the correlation between high tensions of vocational atmosphere (job environment) and coronary (heart) disease. They described a person whose TABP as an individual who aggressively involves constantly achieving more and many things in a shorter time. Subject with TABP has a character of time-driven, impatience, time pressured, and time

limit obsessed (Lee et al., 1988). TABP is considered as a serious factor for coronary disease (Friedman, 1980). The excess of role ambiguity and role conflict, work overload, unsporting front office, and bad cooperation among staffs are stimulant examples of such factors which cause a consistent behavior with TABP (Caplan and Jones, 1975; Davidson and Cooper, 1980; Howard et al.; in Fisher, 2001). Individual behaviors with TABP have such characters as high achievement motivation, competitive, time-urgency, hostility, aggressive, irritable, and impatience (Glass, 1977a). Those whose no such characters are classified into TBBP.

Some previous researches on behavior study have not given a consistent conclusion. Glass (1977a) argued that TABP had a better workmanship than TBBP. Cass (1986) who investigated the relationship between job stress, workmanship, and characteristics of auditor's personality found positive things between TABP and job pressure. The individual comparison between TABP and TBBP in accordance with role-induced stress

### ROLE STRESS AND JOB WORKMANSHIP (H1 and H2)

It has been found that role conflict and role ambiguity have negative relationships with a job result deviation and an attitude which related to job behavior, such as low job outcomes, bad workmanship, high job stress, and job migration increase (Jackson and Schuler, 1985). Therefore, the alternative hypotheses about the correlation between job stress elements with workmanship may be determined as follows:

- H1: *The role conflict perception has negatively relationship with auditor workmanship.*
- H2: *The role ambiguity perception has negatively relationship with auditor workmanship.*

### TYPE A BEHAVIOUR PATTERN AS (MODERATING VARIABLES)

Kahn et al. (1964) has developed a role dynamic theory who view stress as a result of the conflict and incompatible expectation and the uncertain (ambiguity) expectation. An expectation conflict will bring an individual conflict, while the uncertain (ambiguity) expectation will produce role ambiguity. Kahn et al. contends that low job outcomes have something to do with role conflict and ambiguity. Meanwhile Rizzo et al. (1970) supports Kahn findings which prove that role conflict and ambiguity relate to low job outcomes and dysfunctional behavior because of stress and role pressures worries. When role clarity and harmony (as the opponent of each role ambiguity and conflict) are generally evaluated (Bamber et al. 1989), one may expect that the two elements will have something to do with workmanship around his vocational environment.

From the description above, we can take alternative hypotheses as follows:

- H3: *A role conflict perception correlates negatively with auditor's job outcomes.*
- H4: *A role ambiguity perception correlates negatively with auditor's job outcomes.*

### TYPE A BEHAVIOUR

Jackson and Schuler (1985) found that role ambiguity and role conflict are two aspects that should be considered in the study on moderating variables. The study on moderating variables and outcomes has not been consistent.

An individual with Type A behavior pattern and medical indications of heart disease, low job outcomes and job stress are characterized with high achievement motivation, time-urgency, hostility, incapability of physical relaxation, and Rosenman, 1966. Type A tends to put him or her into high job activities, so that

Glass (1977a) argued that an individual with Type A behavior pattern in a moderate stress environment. Although moderate stress does not necessarily put an individual into Type A behavior, it indicates a character of Type A. This research, which is about problem solving strategies (which actually is a relationship between stress and job outcomes) research is expected to be consistent among uncontrolled variables.

- Therefore, the following hypotheses were formulated as follows:
- H5: *Type A Behavior Pattern moderates negatively the relationship between role conflict perception and auditor's job outcomes.*
  - H6: *Type A Behavior Pattern moderates negatively the relationship between role ambiguity perception and auditor's job outcomes.*
  - H7: *Type A Behavior Pattern moderates negatively the relationship between role conflict perception and auditor's job outcomes.*
  - H8: *Type A Behavior Pattern moderates negatively the relationship between role ambiguity perception and auditor's job outcomes.*

The correlation between role ambiguity perception and workmanship is expected to be

## TYPE A BEHAVIOR PATTERN AS A MODERATING VARIABLE

Jackson and Schuler (1995) pointed out that although there are many surveys on role ambiguity and role conflict in organization discipline, still there are many other aspects that should be more explored. This view meets with auditing researches, where the study on moderating variable influence in a correlation between job stress and job outcomes has not been explored enough (Rebele and Michaels, 1990; and Fisher, 2001).

An individual who takes TABP will show such characters that related to physical and medical indications of worries, depression, and job outcomes, namely unsatisfied job outcomes and job tension. Generally, TAB is considered as a response attitude that characterized with all extreme features, such as competitiveness, hard-driving, high achievement motivation, time urgency, aggressiveness, hostility, hyper-alertness, and incapability of physical stress indications responses (Choo, 1986; Glass, 1977; Friedman and Rosenman, 1974). A competitive and hard driving life style of a person with TABP tends to put him or her in a constant worries condition when he or she involves with daily job activities, so that he or she will be more difficult to control job tension.

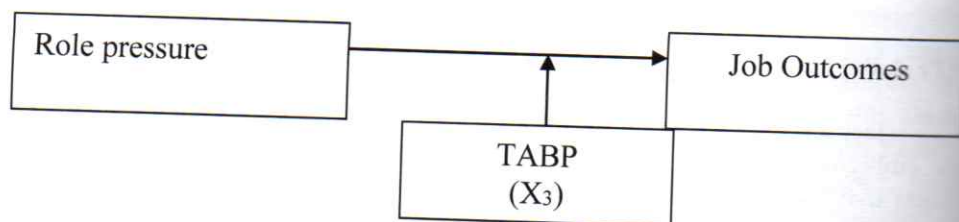
Glass (1977a) contended that according to controllability conceptualization, an individual with TABP has been more motivated to keep controlling his or her job environment. Although this matter bring a workmanship increase in TABP into a more moderate stress degree, a longer and more important exposition in uncontrolled stress may put an individual with TABP into workmanship decrease, especially when he or she indicates a character of learned helplessness. Rizzo et. all. (1970) conducted an experiment research, which described that an individual with TBBP tend to resign from a useful problem solving strategy (in fact it will solve the problem finally) into ineffective strategy (which actually it will never solve the problem). Besides, in the context of a positive relationship between problem-focused strategies with job outcomes (Lattack, 1986), this research is expected to find a strong conclusion: TABP will increase a negative relationship among uncontrolled stressors (role conflict and role ambiguity).

Therefore, the alternative hypotheses of TABP as a moderating variable may be formulated as follows:

- H5: Type A Behavior Pattern will increase a negative relationship between role conflict and auditor's workmanship.
- H6: Type A Behavior pattern will increase a negative correlation between role ambiguity and auditor's workmanship.
- H7: Type A Behavior Pattern will increase a negative relationship between role conflict and auditor's job outcomes.
- H8: Type A Behavior pattern will increase a negative correlation between role ambiguity and auditor's job outcomes.

The correlation of role conflict, Type A Behavior Pattern, and job outcomes (workmanship and job out comes) is described in Feature 1 below:





- Role Conflict ( $X_1$ )
- Workmanship ( $Y_1$ )
- Role Ambiguity ( $X_2$ )
- Job Satisfaction ( $Y_2$ )

Feature 1. The Relationship between Role Stress, TABP and Job Outcomes

### III. THE RESEARCH METHODOLOGY

#### DATA SAMPLING

The research data has been collected through questionnaires spread out to auditors in 5 (five) public accountant offices, with details: 4 (four) offices in Yogyakarta and 1 (one) office in Jakarta. Since the researcher had a time limitation and the respondents in Yogyakarta were only a few numbers, the researcher conveys that he may not achieve the required random sampling assumption. From those 42 questionnaires, all have been sent back on time. It has been known that 1 (one) questioner has no validity to analyse because the respondent is not an auditor, so the total percentage of returned questionnaires has 97.6% response rate. Data sample has been taken from auditors who work in public accountant offices with at least 1 (one) year term in office. Nearly all of the respondents graduated from undergraduate degree, and only one of them held a doctoral certificate. The ages of respondents, on the average, are 28, 71 years old and their term in office averaged 3, 1 years. 29 persons (70, 73 %) of respondents are male while 12 of them (29, 27 %) are female. These sampling characters may be described in Table 1 below.

The Relationship  
Stresses, Type A  
Auditor's Job Ou

#### Variable Measurement

Rizzo et al. also used role ambiguity, work satisfaction instrument. This instrument is used for role ambiguity. The unsatisfactory instrument taken from a short instrument (Rizzo, 1967). This instrument is measured by using instrument consist of 15 questions measurement instrument with the clients.

TABP is measured by using 5 questionnaires in scale 5 (Friedman and Rosenfeld, 1967) research based on TABP

#### Validity and Reliability

Test on instrument for each variable that is used for satisfaction. For this research, meanwhile instrument used for all instruments (Cronbach's alpha)



Cronbach's alpha for each instruments are: Role Conflict 0,746, Role ambiguity 0,837, TABP 0,767, Workmanship 0,866, and job unsatisfaction 0,853.

### Classical Assumption Test

Kolmoorov Smirnov normality test has been applied to each variable (see appendix) which show that data distribution of each variable is normal (>0, 05). Researcher has identified the existence of 3 outlier data so the data is not measured in process. Due to the phenomenon of multicolinierity in moderated multiple regression analysis; researcher anticipated it by centering independence variables before the regression process. Centering replaces a non-dichotomy independence variable of each value by showing the difference of its average.

Homoscedastisity Assumption Test is processed by making scatter plot between residual and predicted value to unsure that residual dots have scattered at random on fuse Y and it did not form a certain pattern. Scatter plot analysis did not show heteroscedastisity. Meanwhile, linier regression assumption has been tested by using MacKinnon, White, and Davidson test (Gujarati, 2003) showed linier assumption precisely used to regression analysis.

### Method of Analysis

Test of hypothesis 1- 4 used the correlation to prove the relationship among role stress, workmanship, auditor satisfaction which suppose having negative relationship. To test hypothesis 5 -8 which used moderating multiple regression, described as followed:

$$\begin{aligned}
 H5: & \quad Y1 = b_0 + b_1X_1 + B_2X_3 + b_3X_1X_3 & (1) \\
 H6: & \quad Y1 = b_0 + b_1X_2 + B_2X_3 + b_3X_2X_3 & (2) \\
 H7: & \quad Y1 = b_0 + b_1X_1 + B_2X_3 + b_3X_1X_3 & (3) \\
 H8: & \quad Y1 = b_0 + b_1X_2 + B_2X_3 + b_3X_2X_3 & (4)
 \end{aligned}$$

Y1 = Workmanship      Y2 = Job satisfaction  
 X1 = Role conflict  
 X2 = Role ambiguity and X3 = Type A Behavior Pattern

In order to make sure the interaction process stated from the regression's equation above, the researcher has applied an analysis procedure suggested by Schoonhoven (1983) by determining its point of inflection from the partial relationship of  $dY/dX_1$  and  $dY/dX_2$ , which is the range of Type A Behavior Pattern in a situation where the role conflict and role ambiguity have never influenced the auditor's workmanship nor job outcomes. If the point of inflections is marked in the actual range of TAB, then the role tension (role conflict or role ambiguity) will influence the job outcomes of TABP range non-monotonically, so the interaction is proven.

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Table 2

Variables
Role Conflict (X <sub>1</sub> )
Role ambiguity (X <sub>2</sub> )
TABP (X <sub>3</sub> )
Workmanship (Y <sub>1</sub> )
Job outcomes (Y <sub>2</sub> )

TABP: Type A B

### HYPOTHESES

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## IV. RESULTS

### RESEARCH DESCRIPTIVE STATISTIC

The information about these research variables descriptive in Table 2 demonstrates the average value of role conflict and role ambiguity: the former variable is valued 20,05 and the latter is 24,95. The diverging test of average variables values has a significant result. In general, the collected sampling describes a situation where the respondents have no significantly role conflict for the average value of role conflict is lower than the median value of theoretical scale that is 24 (the theoretical range is 8 - 40). The following analysis demonstrates that junior auditors (staff) have lowest range role conflict than senior auditor and supervisor.

For the other variables, the analysis shows that their value is higher than the theoretical scale median, which can be generally concluded that the respondents tend to get a role ambiguity, Type A Behavior Pattern characters, better workmanship and satisfying job outcomes.

**Table 2. Descriptive Statistics**

Variables	Item Number	Mean	Theoretical Range	Actual Range	Median	Standard Deviation
Role Conflict ( $X_1$ )	8	20,05	8 - 40	12 - 34	19	5,57
Role ambiguity ( $X_2$ )	6	24,95	6 - 30	17 - 30	24	3,30
TABP ( $X_3$ )	8	31,24	8 - 40	23 - 40	31	4,08
Workmanship ( $Y_1$ )	15	54,97	15 - 75	44 - 71	59	5,99
Job outcomes ( $Y_2$ )	19	72,24	19 - 95	57 - 87	72	8,07

TABP: Type a Behavior Pattern

### HYPOTHESES TEST

The correlation matrix data in Table 3 indicates clearly that this research has not enough valid evidence to prove the existence of a negative relationship between role stress and job outcomes variable (workmanship and job outcomes), so that 1 - 4 hypotheses are not supported. The respondents in general have no significantly a role conflict, and that makes it difficult to claim the existence of a significantly negative relationship between the variables. Furthermore, the researcher gets an indication of a contradictive correlation (which is a positive one) in both of them. Respondents tend to be involved in role ambiguity, and in for high workmanship and job outcomes. This fact shows that the data sampling may not representative for the predicted respondents in hypotheses.

	$X_1$	$X_2$	$X_3$	$Y_1$	$Y_2$
Role conflict	$X_1$	1			
Role ambiguity	$X_2$	-0,147	1		

TABP	X <sub>3</sub>	0,166	0,690**	1	
Workmanship	Y <sub>1</sub>	0,201	0,400**	0,458**	1
Job Outcomes	Y <sub>2</sub>	-0,203	0,509**	0,402**	0,454** 1

\*\* Significant on level  $p \leq 0.01$  (1-tailed)

TABP: Type a Behavior Pattern

### Hypothesis 5-8

Hypothesis 5 - 8 has tested the influence of TABP in boosting the negative relation between role stress and auditor job outcomes variable. Therefore coefficient  $b_3$  in the regression which getting negative valuable statistically will support hypothesis on moderated influence of TABP. Table 4 and 5 inform that interaction between role stress and TABP are not proved. It is showed that the insignificant of coefficient  $b_3$  on the test hypothesis, so the outcomes cannot support hypothesis 5 -8. Besides model of regression used (model 1 - 4) has proved statistically significant.

**Table 4.**

Job Outcomes (Y <sub>2</sub> )	Coefficient	Value (H7)	Value (8)
Constant	B <sub>0</sub>	57,7081**	57,345**
Role conflict (X <sub>1</sub> )	b <sub>1</sub>	0,025	
Role ambiguity (X <sub>2</sub> )	b <sub>1</sub>		0,443
Type A Behavior Pattern (X <sub>3</sub> )	b <sub>2</sub>	0,709**	0,411
Role conflict x TABP (X <sub>1</sub> X <sub>3</sub> )	b <sub>3</sub>	0,073	
Role ambiguity x TABP (X <sub>2</sub> X <sub>3</sub> )	b <sub>3</sub>		0,070
F-value		5,042*	3,943*
R <sup>2</sup>		0,308	0,258
Adjusted R <sup>2</sup>		0,247	0,193

\*\* Significant on level  $p \leq 0.01$  \* Significant on level  $p \leq 0.05$

**Table 5.**

Job Outcomes (Y <sub>2</sub> )	Coefficient	Value (H7)	Value (8)
Constant	B <sub>0</sub>	72,131**	72,073**
Role conflict (X <sub>1</sub> )	b <sub>1</sub>	-0,447	
Role ambiguity (X <sub>2</sub> )	b <sub>1</sub>		1,122
Type A Behavior Pattern (X <sub>3</sub> )	b <sub>2</sub>	0,913**	0,164
Role conflict x TABP (X <sub>1</sub> X <sub>3</sub> )	b <sub>3</sub>	0,030	
Role ambiguity x TABP (X <sub>2</sub> X <sub>3</sub> )	b <sub>3</sub>		0,018
F-value		3,652*	4,101*

R<sup>2</sup>  
 Adjusted R<sup>2</sup>  
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## V. THE CONCLUSION

### Conclusion

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### Limitation

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R <sup>2</sup>	0,244	0,266
Adjusted R <sup>2</sup>	0,177	0,201

<sup>\*\*</sup> Significant on level  $p \leq 0.01$     \* Significant on level  $p \leq 0.05$

Researcher has tested that there has no influence of TABP (moderated variable) using the procedure of point of inflection analysis (Schoonhoven, 1981). This analysis, which is not resented, do not find non monotonic pattern of role stress on job outcomes variable which is showed by disappearance of point of inflection, included in range of actual TABP which has range 23 -40.

## V. THE CONCLUSION, LIMITATION AND IMPLICATION OF RESEARCH

### Conclusion

The relationship between role stress and auditor's job outcomes that has been assumed having a negative relation in this research is not successfully found as the other previous researches, nor the assumption of the TABP role as a moderating variable, which presumed increasing negative relation between role stress and job outcomes. This finding may have some reasons: First, minor sample (n=38) may not available properly to determine and describe the existence of the negative relation pattern. Not consistent with the previous researches, this research views a positive relationship between an ambiguity role and job outcomes, which it is not a part of hypothesis development in this research. Second, the research cannot find a description of a high rate of conflict role for each position in the observed offices. It might be caused by sample structure that is dominated by junior auditors (staff) which is less in getting role conflict than their supervisors and senior auditors. Third, although respondents tend to TABP, however, this is not accordance with workmanship and job satisfaction of the respondents, which have good workmanship and job satisfaction. The researcher assumed that in auditor working process, respondents get challenge in their work although they can control any barriers so the implication on job stress will relate positively to TABP. Therefore the environment of auditing job stress that can be controlled will create a good condition for auditor's workmanship and job satisfaction, which tend to have TABP's character. It is possible for the auditors because of under pressure they meet.

### Limitation

This research has some limitations. For the research, the amount of minor sample and accuracy in selecting respondents became the main obstacle to test hypothesis. Selecting random sample cannot be implied due to the limited time and financial. Moreover, researcher cannot find the balancing composition among junior and senior auditors, supervisors, and managers. This condition exists a confounding factor. Long list questioners and weaknesses of the respondents in completing questioners can appear

other limitations. In advanced research, it is important to concern such matters to get perfect result.

### Implications

Research to find the influence of moderating variable (TABP) of negative relationship on role stress and job outcomes for auditors, as their profession, in condition of Indonesia is necessary to do to get meaningful result as proved by Ivancevich, et al research (1982). The findings on the positive influence between variable of TABP and job outcomes show that job environment is very important to get high rate workmanship and job satisfaction to the auditors with TABP, which tend to work individually. However, TABP personal characteristic did not work in teamwork. Therefore, agree with Fisher (2000), the advanced research, which concerned on the positive aspect of TABP, need to develop by emphasizing on TABP negative aspect in the same time.

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