

**The Effect of Over Workload and Role Conflicts on Behavior of Tax Auditor Dysfunction with Working Stress as Mediation Factor and Moral Competence as Moderation Factor
(Empirical study at Indonesian Directorate General of Taxes)**

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ABSTRACT

This study examines the theory of transactional processes which applied work stress theory proposed by Gibson et al. (1995). The researcher collected data from tax auditors as participants using survey techniques by self-filling questionnaires. The qualitative data are converted into the parametric scale with the Method of Successive Interval and then analysed using Partial Least Square. The result of this study is work stress can mediate the effect of over workload and role conflict on tax auditor dysfunction behavior moral competence can not moderate the relationship of influence of work stress on dysfunction behavior. Surveys conducted are not accompanied by researcher in filling questionnaires in the theoretical sphere so as to generate potential bias in the results. This study produces a quality tax audit of the errors of professional humanism. For further research, can be analyzed by using the experimental method.

ABSTRAK

Penelitian ini menguji teori proses transaksional yang merupakan aplikasi dari teori stres kerja yang dikemukakan oleh Gibson, dkk (1995). Teknik survei adalah metode yang digunakan dalam pengumpulan data. Peneliti berinisiatif untuk melakukan konversi data kualitatif ke dalam skala

parametrik dengan *Method of Successive Interval*. Alat analisis yang digunakan dalam studi ini adalah *Partial Least Square (PLS)*. Hasil dari penelitian ini adalah stres kerja mampu memediasi pengaruh beban kerja berlebih dan konflik peran terhadap perilaku disfungsi pemeriksa pajak namun kompetensi moral tidak mampu memoderasi hubungan pengaruh stres kerja terhadap perilaku disfungsi. Survei yang dilakukan tidak didampingi oleh peneliti dalam pengisian kuesioner dalam ranah teoritis sehingga menimbulkan potensi bias dalam hasil. Penelitian ini menguji secara ilmiah kualitas pemeriksaan pajak dari sudut pandang humanisme profesi. Untuk penelitian selanjutnya, dapat diuji dengan menggunakan metode eksperimen.

Keywords: *Over Workload, Role Conflict Work Stress, Behavior of Tax Auditor Dysfunction, Moral Competence*

1. Background Research

Inspired by empirical testing conducted by Yanti (2016) which involves measuring the auditor's moral competence with its scale and study was conducted by Sunhaji (2013) which involved the influence of tax auditor ethics on the quality of tax audit, the researcher try to combine those topics into one concept, The Comprehensive quality of tax audit. Besides those empirical studies, researcher also observed the phenomenon of the poor rate of appeal victory at Tax Court. The comparison of national victory level Directorate General of Taxes (DGT) during 2011 till 2016, average 65% lose and 35% win. Researcher assumed that the poor victory rate of DGT began from poor of moral competence of tax auditors. The poor moral competence of tax

auditors could mitigate the quality of tax audit. The poor of quality tax audit was started by the behavior of tax auditor dysfunction. The poor behaviours were experienced by tax auditors in case got pressure from internal parties that more focused on achieving tax revenue targets and settlement time than ethical considerations related to fiscal correction. DGT in the tempo newspaper (2010) argued that the rate of defeat at the appeal tax rate is due to 60% derived from the behavior of tax auditor dysfunction. Silaban (2009) suggests that the behavior of dysfunction performed by the auditor's profession is classified as unethical or immoral behavior.

Gibson et al. (1995) in stress theory suggests that the behavior of dysfunction as a consequence of work

stress can be influenced by individual characteristics. Based on the social phenomenon related to the moral competence of tax auditors who got serious attention then the researchers tried to express the theme of moral competence in scientific investigation. Research on the quality of tax audits that have been done by some previous researchers such as Darosi (2009), Suyani (2009), Sunhaji (2013) and Yuliyanto (2014) but not discussed the morality side of tax auditors. Sunhaji (2013) used an ethical topic in his study but did not measure the moral competence of tax auditors. Measurement of moral competence is indispensable for DGT to self-introspection in the framework of good governance (Metger, 2002).

Critical tax issues on good government governance increased cause of the phenomenon of role gap between tax auditors as superior and tax payers as inferior role. This role gap becomes an opportunity for the emergence of dysfunction behavior of tax auditors. Nadler et al. (1979) put forward the concept of individual behavior as a function of interaction between individual characteristics and their environment. Lazarus and Folkman (1984) also put

forward in coping theory that the behavior of auditor dysfunction is influenced by one's ability to cope the environmental stress. However, Lazarus (1995) applied stress theory by Gibson et al. (1995) in the form of individual characteristics is a transactional process theory between work stress and dysfunctional behavior that is individual characteristics. Individual characteristics in this study takes place as moderator role. The concept individual characteristic of this investigation is moral competence has been proposed by Yanti (2016) with Lind Tools.

Nor (2011) in his research indicates some antecedents of auditor dysfunction behavior working in Public Accounting Firm in Malaysia such as role ambiguity, over workload, role conflict, budget emphasis, structure leadership, considerate leadership. But in the study, Nor (2011) did not focus his hypothesis on work stress as mediation. In some social phenomenon arising from the mass media revealed information that the DGT in meeting tax revenue targets constrained some fundamental obstacles. One of the obstacles is the inadequate quantity of tax auditors in order checking all their tax payer files (Kontan.com, 2012). In addition, Atmojo (2013) argued that many

tax auditors did not do the tax audit to tax payers without concerning the principle of presumption of innocence because they faced any conflict of interest with their leadership goal for achieving tax revenue target.

In this study, researcher focused two testings, they are work stress as a mediation factor and moral competence as a moderation latent variable. Many tax auditors met the stress condition at end of the audit time limit. This condition will be faced by the tax auditor while they got over workload and role conflict with their leader's goal of achieving the tax collection target. Whereas, moral competence is the important part of good government governance (Metger, 2002). Moral competence may be as moderator factor to reduce one's dysfunction behavior (Mingzheng et al., 2014). The tax official got statement that the big loss in tax court caused by tax auditor dysfunction behavior (tempo, 2010). This is the important part for researcher to do the research.

2. Literature Review

Silaban (2009) suggests some dysfunctional behaviors in the form of audit quality deterioration through

measures such as premature discontinuation of audit procedures established in the audit program, superficial review of client documents, unbiased sampling, not extending the scope of testing when detected irregularities and not examining suitability of client accounting treatment. The behavior of reducing audit quality in the realm of tax audit also adversely affects the argument of fiscal correction in the Tax Court. The research proposed by Kustinah (2013) concludes that the behavior of dysfunction has a significant direct impact on audit quality. Behavioral dysfunction in coping theory is part of the emotional approach done by the auditor in dealing with stressors (Silaban, 2009). As well as work stress in an independent auditor environment, tax auditors also experience work stress because of its position as a boundary spanner. This position shows the difference of interest that must be played by an individual as a professional tax auditors. The tax auditors should be neutral in all interests (Atmojo, 2013).

Nor (2011) had concluded that over workload and role conflict significantly influenced the behavior of auditor dysfunction in the case of

decreasing audit quality. The first antecedent in this study is the over workload. According Simamora (1995), over workload can generate benchmarks for employees/ organizational units in carrying out its activities, namely in the form of standard workload and job performance, the timing of completion of work, the level of work efficiency, and the preparation of employee formation. Empirically, over workload can lead to work time pressure. If the additional workload is greater, but the rate of completion of past employment is not comparable, this will result in a larger work arrears and become a stress of its own for employees to solve it.

Besides over workload, this study also tested the relationship between role conflict and work stress. This role conflict has been felt by tax auditors due to the conflict of interest with their office head (Atmojo, 2013). With the policy plan and tax audit strategy that focus to burden tax revenue targets to tax auditors from 2011 till 2015 and the effort to mitigate the tax refund indicates that there has been a shift in the position of tax auditors to be a means of achieving tax revenue targets compared to law enforcement that underpins the presumption of innocence.

Associated with role conflict, Senatra (1980) concluded that role conflict in Public Accounting Firm can create other serious problem such as work stress so that it impacts to poor quality and increase turnover. Furthermore, role conflict has a significant positive relationship to the auditor's job tension and the negative relationship to the auditor's performance. However, Rebele and Michaels (1990) and Jones et al (2010) suggested the conclusion of his research that role conflict had no significant impact on auditor performance but Fisher (2001) showed a negative relationship between the two.

Silaban (2009) argued that the behavior of auditor dysfunction in conducting audit program can be categorized as unethical or immoral behavior. Research on the theme of moral competence has been very rare in doing especially in Indonesia. Recent research related to this is done by Yanti (2016) by placing moral competence as a moderation variable relationship between technical competences with fraud detection ability. This study shows that there is no significant influence in the regression model. Skarllicki et al. (2008) provide empirical evidence that someone with a

high moral identity has a low attitude to sabotage in response to unpleasant customer behavior. Mingzheng et al. (2014) also provided evidence that moral identity can serve as moderation that weakened the positive influence between organizational injustices on employee dysfunction behavior.

3. Hypothesis

First Hypothesis

The effect of over workload with work stress can be obtained from the results of research conducted by Smith et al. (2010) and Nor (2011). Smith et al. (2010) stated that over workload situation will lead to increase emotional tension then resulting in a stress atmosphere in the work environment accounting. Meanwhile, Nor (2011) resulted in the conclusion in his investigation that over workload has a positive effect to work stress. The investigation of the direct effects of over workload on dysfunction behavior is based on previous studies conducted by Hambali (2014), Nor (2011), and Virtanen et al. (2009). Hambali (2014) argued that over workload could affect the work stress then the performance of auditors. This conclusion is related to the role theory

proposed by Kahn et al. (1964). Research conducted by Laaksonen et al. (2006), Schaubroeck et al. (1989), Spector et al. (1988) and Virtanen et al. (2009) concluded the same result of overworked workload negatively related to individual performance. Meanwhile the research conducted by Nor (2011) stated that over workload has a positive impact on auditor performance.

The research related to the relation between work stress and auditor dysfunction behavior in the form of reduced audit quality practices that have been done have a tendency of conclusive result that is positive significant. Nor (2011) in his research revealed a significant positive influence between work stress and degradation quality audit practices. Nor's investigation reinforced the results of many previous studies such as those conducted by Coram et al. (2003), Gundry and Liyanarachchi (2007). However, Nor (2011) stated that the over workload has no direct effect on reduction of quality audit practices. Based on the many studies that correlate the work stress mediation factor with the influence of over workload on the behavior of auditor dysfunction and the existence of a non-significant relationship between over

workload with reduced audit quality practices, the researcher determines the hypothesis of this study is,

H1: The mediating role of work stress on the relationship between over workload situation and tax auditors dysfunction behavior.

Second Hypothesis

Many studies combined research of role conflict with role ambiguity in terms of both performance and work stress of the auditor. But unlike the role ambiguity, several studies such as Rebele and Michaels (1990) and Burney and Widener (2007) suggested that role conflict has no significant effect on auditor performance. Yet, many studies supported a significant positive influence between role conflict with work performance and auditor stress as well as reduced audit quality practices (Margison and Bui, 2009; Nor, 2011). Hambali (2014) argued that there is a simultaneously significant influence between role ambiguity and role conflict on auditor decision making but not significant for independent testing of its role conflict. Based on some previous research that explained before, many studies provides support findings that the

conflict role effects on work stress and the relationship between work stress with the behavior of auditor dysfunction then the researcher make decision for the second hypothesis is,

H2: The mediating role of work stress on the relationship between role conflict and tax auditor dysfunction behavior.

Third Hypothesis

Wowra (2007) provided empirical evidence that the moral competence of students negatively affects the cheating behavior of the academic exam. Hardy et al. (2012) provided empirical evidence that societies with moral competence will have high levels of empathy and low aggressiveness. Sage et al. (2006) also had similar conclusions regarding societies with a moral identity would have low anti-social behavior. Reed and Aquino (2003) provided empirical evidence that someone who had a strong sense of moral competence would have a better moral conscience and treat others ethically. Decelles et al. (2002), Reynold (2006), Reynold and Ceranic (2007) proved the existence of a negative influence trend for someone who has a strong sense of moral competence with selfish behavior. Skarlicki et al. (2008) provided empirical

evidence that someone with a high moral identity has a low attitude to sabotage in response to unpleasant customer behavior. Mingzheng et al. (2014) also provided evidence that moral competence may serve as moderation which undermined the positive influence between organizational injustices towards employee disfunction behavior.

Although many studies have suggested that moral competence has a negative effect on the behavior of individual dysfunction but there are opposite studies. Weclh et al. (2005) concluded his research with the result that moral identity with religious norms is not effective in driving tax cheating behavior from WP. Tax evasion can be perceived as moral or immoral behavior depending on the way a country enforced its administrative law. Subsequent research was put forward by McKerchar et al. (2013) concluded that there is no empirical evidence to support religious moral competence as one of the factors affecting WP behavior in the United States. Yanti (2016) concluded that moral competence has no effect on the relationship between technical competence and behavior of auditor dysfunction.

Several studies related to moral competence showed inconsistent results. This shows that the individual characteristics of moral competence is one factor that can maintain the quality of the results of a professional job. Based on some empirical research above and considering the logical reasoning of transactional process theory hence hypothesis which can be expressed in this study is,

H3: Moral competency moderate on the relationship between work stress and tax auditor dysfunction behavior.

4. Research Methods

Based on the background and literature review and hypothesis mentioned above, the researcher gives a narrative of framework starting from tax auditor work stress. The position of work stress in this study as a mediation variable of the relationship between over workload, role conflict and tax auditor dysfunction behavior. Meanwhile, the moral competence of tax auditors have position as moderation factor which modify the relationship between work stress of tax auditor and their dysfunction behavior. In order to facilitate the understanding of this research thinking

concept then given the picture of it as in Figure 1.

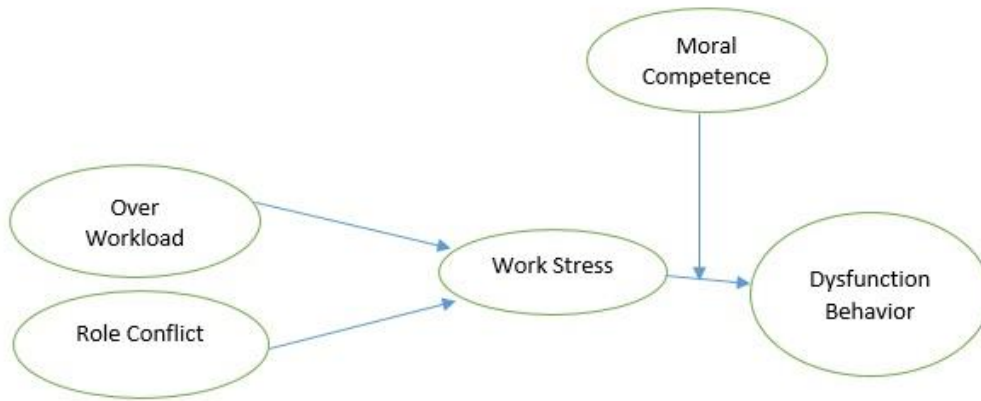


Figure 1
Conceptual Framework

The sample of this study used 261 respondents in the form of functional personnel tax auditors who work in tax office of national large taxpayers and regional specific industry. This study use causing modeling analysis in order to modify the relationship inter variables. These observations of this study uses a fact or event (real environment). The tool that proceses model tabulation is Structural Equation Modeling (SEM) based on variant or Partial Least Square (PLS). Considering that PLS is a tool to test the research model, there are two model requirements are

needed, inner and outer model evaluation. Inner model evaluation can be seen from significance of two tailed and outer model one is consisting of convergence and discriminant validity test. In order to facilitate the data processing, the researcher uses PLS special software application that is Smart PLS 3.0.

Data collection methods in this study using survey techniques in obtaining research data in the form of opinion by using the instrument questionnaire to the tax auditors as respondents. The questionnaire presented contains six options in order

to avoid a neutral answer that has a tendency to bias meaning. Specifically the latent variable of moral competence, the researcher uses questionnaires with case study method. This study uses five constructs with four ordinal scale constructs and ratioscale construct (moral competence). Four ordinal scale constructs involve several indicators such as over 7 indicators, 6 role conflict, 5 work stress indicators, 10 taxpayer dysfunction behavior. While the latent variables of moral competence using the C-Score measuring tool ever have been expressed by Lind (2004). C-Score can be seen in Table 1.

Low	0-9
Middle	10-30
High	>30

Source :Lind (2004)

Considering that there is a latent variable latency parameter matching, the researcher initiates to convert the ordinal-scale latent variables into parametric scales with the help application, Method of Successive Intervals.

5. Results

The results of the evaluation of the inner model can be seen in Table 2. In the table shows the fulfillment of significance of inner model evaluation with P values <0,05 and R² of 44.7% for Tax Auditor DysfunctionBehavior and 48.3% for Working Stress .

Table 1

Class	C score
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Table 2

Endogent Variable	Original Sample	P Values
Tax Auditor Dysfunction Behavior	0,447	0,000
Work Stress	0,483	0,000

Source :Smart PLS 3.0

The evaluation of outer model in the form of convergence validity test with Average Variance

Extracted value has minimum threshold value of 0,5 and P Values below 0,05. The evaluation test

results of convergence validity stated for all constructs is valid in accordance with the numbers read in

Table 3. Variable moral competence is not done this test because it is a variable that has a ratio scale.

Table 3

<i>Constructs</i>	<i>Original Sample</i>	<i>P Values</i>
Over Workload	0,536	0,000
Role Conflict	0,542	0,000
Tax Auditor Dysfunction Behavior	0,543	0,000
Work Stress	0,512	0,000

Source :*Smart PLS 3.0*

Next outer model test is the evaluation of construct reliability. The outer evaluation of this model is measured through the cronbach's alpha value of the construct with the value of the construct having to exceed 0.7 or P Values below 0.05. The outer model

evaluation for model reliability in Table 4 shows that all constructs have cronbach's alpha above 0.700 and P Values below 0.05. Variable moral competence is not done this test because it is a variable that has a ratio scale.

Table 4

<i>Constructs</i>	<i>Original Sample</i>	<i>P Values</i>
Over Workload	0,855	0,000
Role Conflict	0,829	0,000
Tax Auditor Dysfunction Behavior	0,906	0,000
Work Stress	0,761	0,000

Source :*Smart PLS 3.0*

After testing of the inner and outer evaluation of the model is met then next step is hypothesis testing. The results of the first hypothesis testing of this study can be seen in the indirect impact of work stress on the

relationship between over workload and role conflict with tax auditor dysfunction behavior. As for the indirect impact picture can be seen in Table 5. That tabel shows the number of P Values below 0.05 which

means there are significant work stress has mediation effects for the relationship between over workload and the behavior of tax auditors' dysfunction. Moreover, that

work stress also has mediation effects for the relationship between role conflict and the behavior of tax auditors' dysfunction

Table 5

<i>Indirect Effect</i>	<i>Original Sample</i>	<i>P Values</i>
Over Workload->Tax Auditor Dysfunction Behavior	0,109	0,013
Role Conflict ->Tax Auditor Dysfunction Behavior	0,250	0,000

Source :Smart PLS 3.0

The next testing is moderating effect to the relationship between work stress and tax auditor dysfunction behaviour. The results of this test indicate that moral competence moderates insignificantly on the

relationship between work stress and tax auditor dysfunction behaviour. The description of statistical tests can be seen in Table 6. That table states that P Values shows a number above 0.5 which is equal to 0.842.

Table 6

Moral Competence	Original Sample	P Values
Moderating Effect	-0,011	0,842

Source :Smart PLS 3.0

5. Discussion

Related to the results of this first hypothesis testing shows that this study supports coping theory (Lazarus and Folkman, 1984) and work stress theory (Parker and Decotiis, 1983; Gibson et al., 1995). This result is different from the research conducted

by Nor (2011) which indicates the presence of mediation that is not meaningful or unimportant to be analyzed because the coefficient number is below figure of 0.08 (Hair et al., 2012). If we compare the table 5 (indirect effect) and the table 7 (direct effect), we find that

unsynchronization way coefficient and significance for relationship between over workload and tax auditor dysfunction behavior. For indirect effect (table 5) has positive coefficient and significant relationship

but extremely different with direct effect (table 7). It means that work stress mediates the relationship between over workload and tax auditor dysfunction behavior perfectly.

Table 7

<i>Direct Effect</i>	Original Sample	P Values
Over Workload->Tax Auditor Dysfunction Behavior	-0,156	0,034
Role Conflict->Tax Auditor Dysfunction Behavior	0,230	0,008

Meanwhile, the second mediation testing for relationship between the role conflict and tax auditor dysfunction behavior shows us the synchronization in way coefficient and significant. Both the direct (table 7) and indirect effect (table 5) show the positive way coefficient and P Values below 0,05. The second hypothesis in this study states that work stress mediates partially relationship between the role conflict and tax auditor dysfunction behavior. This investigation produces the different result from the research conducted by Nor (2011) which stated that work stress as mediator is not meaningful and not important to be

analyzed. Mediation of work stress in this study can work in case of the relationship between role conflict with tax auditor dysfunction behavior. The results of this study provides information that when an individual tax auditors cannot refuse the assignment or command from a leader who is contrary to his belief or beyond his ability then the only way is to complete the examination in ways by do not really care about the quality of the audit (emotion focused approach). Unlike the over workload pressure that directly effects to the behavior of tax auditor dysfunction, the role conflict in this research has a positive effect. This case is quite understandable because

the merging of the audit goal with tax revenue makes it difficult by tax auditorsto execute audit independently.

The last testing is the third hyphoteses. The last hyphoteses is concept of the theory of transactional processes (Lazarus, 1995). This study shows the condition of insignificant moral competence as moderating variable on relationship between workstress and auditor dysfunction behavior. This phenomenon happens due to only 8,4% respondents who have high layer of moral competence

(Table 8). This table shows us that there are a few of respondents have high degree of moral competence, only 8,4%. Meanwhile, the total respondents who got medium layer of moral competence, only 21,8%. If we add the low and medium layer, we only have 30,2%, not compare with low layer which get majority, 69,7% (almost 70%).This condition causethe function of moral competence can not work as moderation variable on the relationship between between work stress and tax audtor dysfunction behavior properly.

Table 8

Description	Frequency	%
Moral Competence Degree:		
Low Layer (0 s.d. 9)	182	69,7
Medium Layer (10 till 30)	57	21,8
High Layer (above 30)	22	8,4

Source :*Questionnaires Result*

6. Limitations

This study was conducted with survey data collection method. In process way, filling of questionnaire to respondents are done without briefing by researcher so that there is

potential questionnaire answer bias. In addition, the object of this study was first conducted by involving tax auditor respondents so that the preparation of the questionnaire has not been stable. This study does not deepen the test results of the influence

of over workload which proven to havenegatively impact the behavior of tax auditor dysfunction. The researcher in this case only suggests the existence of these negative influences by drawing conclusions from previous studied that stated pressure of workload can make the persons get focus on duty.

The results of the answers to the C-Score questionnaire shown in Table 8 are the research samples of the entire tax auditors' population at DGT. Given the general obstacles in the survey research conducted in Indonesia that is, the low interest of the respondents to the research and the first time this C-Score questionnaire applied to the tax inspector plus the absence of assistance in filling the questionnaire then of course the result of the answer questionnaire was possible there is still bias although the material presented is similar to the experimental method.

7. Next Research

Based on some of the limitations in this study, it is hoped that next

researcher will conduct a similar study with different situations and conditions by fixing the existing weaknesses in relation to the survey method used. In addition, it is necessary for the next researcher to conduct a test study related to the accounting theme about the behavior of government auditor profession with other testing methods such as experiments so that we can see the internal validity of the moral competencies not yet gained in the survey research. Although this research uses the questionnaire technique by doing experiment stimulation in the form of case statement but not like with pure experimental technique which the researcher does the handling either explicitly or implicitly so that high efficient to test the validity of internal can be reached.

In order to deepen the results of this test related to the negative phenomenon over the influence of over workload on the behavior of tax auditor dysfunction then next

researcher is expected to use mixed method. This method essentially fills the next of quantitative research so that it can answer the questions that arise from the results of such research that occurred on the findings of a negative impact on the influence of over workload on the behavior of tax auditor dysfunction. In the first hypothesis it is stated that work stress plays a role as a full mediation variable in the relationship between over workload and tax auditor dysfunction behavior. There is a different direction of relationship between direct and indirect relationships in testing the first hypothesis.

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