

THE RELATIONSHIP BETWEEN WORK STRESS  
AND AUDITORS' JOB PERFORMANCE

CHIA KANG WAI

TAN GAY MAY

TER SHIN YE

TOH SHU YUAN

YAP YEE MUN

BACHELOR OF ACCOUNTING (HONS)

UNIVERSITI TUNKU ABDUL RAHMAN

FACULTY OF BUSINESS AND FINANCE

DEPARTMENT OF ACCOUNTING

MARCH 2013

Copyright @ 2013

ALL RIGHTS RESERVED. No part of this paper may be reproduced, stored in a retrieval system, or transmitted in any form or by any means, graphic, electronic, mechanical, photocopying, recording, scanning, or otherwise, without the prior consent of the authors.

## DECLARATION

We hereby declare that:

- (1) This UBMZ 3016 Research Project is the end result of our own work and that due to acknowledgement that has been given in the reference to ALL sources of information that are printed, electronic, or personal.
- (2) No portion of this research project has been submitted in support of any application for any other degree or qualification of this or any other university, or other institutes of learning.
- (3) Equal contribution has been made by each group member in completing the research project.
- (4) The word count of this research project is \_\_\_\_\_ .

Name of Student:	Student ID:	Signature:
1. Chia Kang Wai	0903263	_____
2. Tan Gay May	0903254	_____
3. Ter Shin Ye	0903269	_____
4. Toh Shu Yuan	0903271	_____
5. Yap Yee Mun	0903183	_____

Date: \_\_\_\_\_

## **ACKNOWLEDGEMENT**

We would like to take the opportunity to express our gratitude for those who have contributed throughout the process on completing this Accounting Project. The research project is not successfully to be done without the advice and guidance from certain group of people.

Firstly, we would like to express the deepest appreciation to our project supervisor, Mr Fong Choong Ee for his effort, patience and time in guiding us to the completion of this research project. He sacrificed his free time to guide and give us some invaluable knowledge on how to conduct and complete our research study in this topic. He has also given us a clear direction to ensure that we were understood the way to complete the project.

Secondly, we would like to thank all lecturers and tutors of Universiti Tunku Abdul Rahman who have been helping us throughout the studies and surveys for this project. We would also like to thank all the auditors in Peninsular Malaysia who helped us to complete the questionnaires. Without their contributions and participations, we will not be able to complete this research project.

Lastly, we are really thankful to our group members, classmates and seniors who are cooperating, putting their most effort and giving ideas for better result in order to finish this research project at time. Besides that, we feel blessed that our family members and friends support and encourage us during the period of research project. Therefore, this research project is dedicated to all people who make it possible.

## **DEDICATION**

We would like to dedicate this dissertation mainly to our parents and friends for their valuable support, encouragement and helping hands. Next, we would also like to dedicate our research to our supervisor, Mr Fong Choong Ee, who provides insightful feedbacks, assistance, motivation, guidance, and kind understanding for us.

**TABLE OF CONTENTS**

	Page
Copyright Page.....	I
Declaration.....	II
Acknowledgement.....	III
Dedication.....	IV
Table of Contents.....	V - IX
List of Tables.....	X
List of Figures.....	XI
List of Abbreviations.....	XII
List of Appendices.....	XIII
Preface.....	XIV
Abstract.....	XV
CHAPTER 1 RESEARCH OVERVIEW.....	1
1.0 Introduction.....	1
1.1 Research Background.....	1 - 2
1.2 Problem Statement.....	2 - 3
1.3 Research Objectives.....	4 - 5
1.4 Research Questions.....	5 - 6
1.5 Hypotheses of the Study.....	6 - 7
1.6 Significance of Study.....	7 - 8

1.7	Chapter Layout.....	8 - 9
1.8	Conclusion.....	9
CHAPTER 2	LITERATURE REVIEW.....	10
2.0	Introduction.....	10
2.1	Review of the Literature.....	10
2.1.1	Job Performance.....	10 - 11
2.1.2	Roles Stress.....	11
2.1.3	Work Overload.....	12
2.1.4	Time Pressure.....	12
2.1.5	Work-Family Conflict.....	13
2.1.6	Social Influence Pressure.....	13
2.1(a)	Review of the Prior Empirical Studies.....	14
2.1(a)[1]	Role Stress.....	14
2.1(a)[2]	Work Overload.....	15
2.1(a)[3]	Time Pressure.....	15 - 16
2.1(a)[4]	Work-Family Conflict.....	16 - 17
2.1(a)[5]	Social Influence Pressure.....	17 - 18
2.2	Review of Relevant Theoretical Models.....	18 - 21
2.3	Conceptual Framework.....	22
2.4	Hypothesis Development.....	23
2.5	Conclusion.....	23

CHAPTER	3	METHODOLOGIES.....	24
	3.0	Introduction.....	24
	3.1	Research Design.....	24
	3.2	Data Collection Method.....	25
	3.3	Sampling Design.....	26
	3.3.1	Target Population.....	26
	3.3.2	Sampling Frame & Sampling Location.....	26
	3.3.3	Sampling Elements.....	27
	3.3.4	Sampling Technique.....	27 - 28
	3.3.5	Sampling Size.....	28
	3.4	Research Instrument.....	29
	3.5	Constructs Measurement.....	30
	3.6	Data Processing.....	31 - 32
	3.7	Data Analysis.....	32
	3.7.1	Descriptive Analysis.....	33
	3.7.2	Scale Measurement.....	33
	3.7.2.1	Validity.....	34
	3.7.3	Inferential Analysis.....	34 - 35
	3.8	Conclusion.....	35
CHAPTER	4	DATA ANALYSIS.....	36
	4.0	Introduction.....	36



4.0(a)	Reliability Analysis for Pilot Test.....	36 - 37
4.0(b)	Normality Analysis for Pilot Test.....	38 - 39
4.1	Descriptive Analysis.....	39
4.1.1	Respondents' Demographic Profile.....	40
4.1.1.1	Gender.....	40
4.1.1.2	Age.....	41
4.1.1.3	States of Working.....	42
4.1.1.4	Marital Status.....	43
4.1.1.5	Education Level.....	44
4.1.1.6	Working Period in Professional Accounting.....	45
4.1.1.7	Period with Current Employer.....	46
4.1.1.8	Current Job Level.....	47
4.1.2	Central Tendencies Measurement.....	48 - 49
4.2	Scale Measurement.....	49
4.2.1	Reliability Test.....	49 - 50
4.2.2	Normality Test.....	50 - 52
4.3	Inferential Analysis.....	52
4.3.1	Multicollinearity Test.....	52 - 53
4.3.2	Multiple Linear Regressions.....	53 - 55
4.4	Conclusion.....	55

CHAPTER	5	DISCUSSIONS, CONCLUSION AND IMPLICATIO.....	56
	5.0	Introduction.....	56
	5.1	Summary on Statistical Analysis.....	56
	5.1.1	Summary of Descriptive Analysis.....	56
	5.1.1.1	Respondent Profile.....	56 - 57
	5.1.1.2	Summary of Central Tendencies Measurements.....	57 - 58
	5.1.2	Summary on Scale Measurement.....	58
	5.1.2.1	Results of Cronbach's Alpha.....	58
	5.1.2.2	Results of Kolmogorov-Smirnov.....	59
	5.1.3	Summary on Inferential Analysis.....	60
	5.1.3.1	Results of Multicollinearity test.....	60
	5.1.3.2	Results of MLR.....	60
	5.2	Discussion of Major Findings.....	61 - 63
	5.3	Implication of the Study.....	63
	5.3.1	Managerial Implication.....	63 - 65
	5.5	Limitation of the Study.....	66 - 67
	5.6	Recommendations for Future Research.....	67 - 68
	5.7	Conclusion.....	69
		References.....	70 - 85
		Appendices.....	86 - 91

## LIST OF TABLES

	Page
Table 4.1 & 4.2: Reliability Statistic for Pilot Test	36 - 37
Table 4.3: Normality Statistic for Pilot Test	38
Table 4.4: Gender of Respondents	40
Table 4.5: Age Group of Respondents	41
Table 4.6: States of Working of Respondents	42
Table 4.7: Marital Status of Respondents	43
Table 4.8: Education Level of Respondents	44
Table 4.9: Respondents' Working Period in Professional Accounting	45
Table 4.10: Respondents' Working Period with Current Employer	46
Table 4.11: Respondents' Current Job Level	47
Table 4.12: Central Tendencies Measurements for IVs and DV	48
Table 4.13 & 4.14: Reliability Statistics Test Results	49 - 50
Table 4.15: Results of Kolmogorov-Smirnov Normality Test	51
Table 4.16: Results of Multicollineary	52
Table 4.17: Results of Multiple Regression Analysis	53
Table 5.1: Average of Central Tendency Measurement	57
Table 5.2: Average of Normality Test	59
Table 5.3: Summary of the Hypotheses Testing Results	61

## LIST OF FIGURES

	Page
Figure 2.1: Path Model	22
Figure 4.1: Gender	40
Figure 4.2: Age	41
Figure 4.3: States of Working	42
Figure 4.4: Marital Status	43
Figure 4.5: Highest Education Completed	44
Figure 4.6: Working Period in Accounting	45
Figure 4.7: Period with Current Employees	46
Figure 4.8: Current Job Level	47

### **LIST OF ABBREVIATIONS**

DV	Dependent variable
IVs	Independent variables
JP	Job Performance
MIA	Malaysian Institute of Accountants
MLR	Multiple Linear Regression
P-E fit	Person-environment fit
P-G fit	Person-group fit
P-J fit	Person-job fit
P-O fit	Person-organizational fit
P-S fit	Person-supervisor fit
P-V fit	Person-vocation fit
RS	Roles Stress
SAS	Statistical Analysis System
SI Pressure	Social Influence Pressure
TP	Time Pressure
USA	United State of America
WFC	Work-Family Conflict
WO	Work Overload

LIST OF APPENDICES

	Page
Appendix 2.1: Summary of Past Empirical Studies	86 - 87
Appendix 3.1: Scale Measurements	88 - 89
Appendix 3.2: Constructs Measurement	90 - 91

## **PREFACE**

The research project is compulsory for all the University students during the study process to gather information and research in the related subject and issues in order to provide knowledge to the Accounting students. The topic of this research project is about the relationship between work stress and auditors' job performance. The purpose of doing this research topic is to find out that whether auditors' work stress will affect their job performance.

This research study includes the overall introduction whereby the purpose, objectives and overview of this study were discussed in the first chapter. The first chapter basically does the direction for the whole research project.

The next chapter is about literature review. This chapter is adapted from some articles and journals to support our research topic, thus the accuracy and consistency of this research study can be improved.

The third chapter includes the methodologies of this research study and the research is carried out in term of research design, sampling, data collection, pilot test, measurement scales and method of analysis.

Next, the fourth chapter reports and analyzes the research result. The analysis methods that used in this chapter are independent t-test and ANOVA analysis. This chapter also provides a mean of interpreting and analyzing the gathered data.

Lastly, the fifth chapter is about the discussion and conclusion of the research result. This chapter also contains the recommendations and suggestions for the limitations.

## **ABSTRACT**

There is potential work stress which usually exposed in the audit firm's environment. The five types of work stress comprise of role stress that include role conflict and role ambiguity, work overload, time pressure that include time budget and time deadline pressure, work-family conflict, and social influence pressure that include obedience and conformity pressure. The auditors are particularly exposed to these five types of work stress. This research's results of prior studies were varied which have shown that there is either positive or negative relationship between the five types of work stress and auditors' job performance. However, this study only focuses on the negative relationship between these work stress and auditors' job performance. Theories and models were discussed in an attempt to emphasize the work stress and its influence on the job performance if it is not effectively managed. The review of prior empirical studies was also conducted to discuss the definition and previous researchers' results about the relationship between independent variables and dependent variable. A quantitative research design will be adopted involving the use of a self-administered survey to gather data from auditors in 285 audit firms which registered under Malaysian Institute of Accountants (MIA) located in Peninsular Malaysia. The descriptive and inferential statistics will be carried out to test the research model.



## **CHAPTER 1: RESEARCH OVERVIEW**

### **1.0 Introduction**

Chapter 1 provides an overview of the study context and explains the research problem, research objectives and research questions. Moreover, it provides a brief explanation about the significance and contribution of the study.

### **1.1 Research Background**

All employees and managers are exposed to work stress. Some are exposed more intensively than others. Many researchers have different perspectives on work stress, such as Kazmi, Amjad, and Khan (2008) defined work stress as a change in one's physical or mental state which may positively or negatively affect employees' job performance, where stress is caused by disturbed events in work environment. Workers may unable to adapt to the working environment (Hsieh, Huang, & Su, 2004). More specifically, work stress exists because employees' technical abilities misfit with interpersonal skills (Ismail & Tan, 2011). Alternatively, high job demands and low amount of control over the situation may also lead to work stress (Arandelovic & Ilic, 2006).

Work stress and job performance have significant relations, which includes organizational climate, staff development, job environment and adaptation, mental, behavioural and physical reaction (Hsieh et al., 2004). The work stress of

employees can adversely affect on overall job performance. Based on research, high work-related stress has been one of the major reasons for job dissatisfaction and poor work performances (Ismail & Tan, 2011). Absenteeism, illness, alcoholism, bad decisions, lack of motivation, indifference and apathy are also the impacts of over-stressed in the workplace (Arandelovic & Ilic, 2006). Besides, work stress can associate with an individual's mental and physical health (Health and Safety Executive, 2001; Cooper, Dewe, & O'Driscoll, 2001). Examples are insomnia, fatigue, anxiety and depression (Harrington, 2001). Moreover, high levels of job stress will increase job turnover, which negatively affect on the efficiency, effectiveness and staff morale of the internal audit department as well as external audit department (Lee, 2004).

Accounting service stands a significant role in Peninsular Malaysia service sector as there are a total of 1142 accounting services establishments based on Malaysian Institute of Accountants (MIA) in year 2012. According to Department of Statistics Malaysia, there are large amount of gross output which is RM1,254 million and RM987 million of value added are generated by accounting services. Out of this, 90.5% are full-time employees, 5.3% are working proprietors and unpaid family workers, and 4.2% are part-time employees.

## **1.2 Problem Statement**

Work stress will significantly and negatively influence job performance which has been explained by many researchers (Ismail & Tan, 2011; Tang & Chang, 2010; Hsieh et al., 2004; Nelson & Tan, 2005). Many researchers also said that work stress consists of roles stress, work overload, time pressure, work-family conflict and social influence pressure (Gilboa, Shirom, Fried, & Cooper, 2008; Tang & Chang, 2010; Kakkos & Trivellas, 2011; Mohd Nor, 2011). Auditor's role is increasingly affected by conflict and ambiguity, and it will adversely influence

auditor's ability to perform duty, such as ability to exercise independence, which is considered as job performance.

There are arguments among researchers about whether roles stress in terms of role ambiguity and role conflict will positively or negatively affect auditors' performance (Ahmad & Taylor, 2009). In the perception of Beehr and Glazer (2005), role ambiguity and conflict affect individual outcomes either positively or negatively. Some researchers argued that role conflict positively influences job performance (Babin & Boles, 1998) (as cited in Javady, Asadollahi, & Tarokh, 2012). Low and high levels of role ambiguity are helpful while moderate levels of role conflict can positively affect product quality performance (Rodriguez-Escudero, Carbonell, & Munuera-Aleman, 2010). A moderate level of role ambiguity and role conflict motivates the New Product Development team to perform at a higher energy level (Nygaard & Dahlstrom, 2002; Onyemah, 2008; Singh, Goolsby, & Rhoads, 1994). In contrast, Gilboa et al. (2008) argued that role ambiguity is negatively correlated with job performance whereas Javady et al. (2012) indicated that there is no significant correlation between the role conflict and job performance. Alternatively, Garcia and Herrbach (2010) expressed that role ambiguity has no relationship with performance while role conflict presents a strong negative relation in the workplace. Beauchamp, Bray, Fielding and Eyx (2004) mentioned the role ambiguity will reduce the auditors' performance. Viator (2001) expressed that role ambiguity negatively influence auditors' job performance.

However, little studies have focused on the auditors. Moreover, lack of detail explanation is concerned on the different aspects of auditors' job performance being affected by roles stress. For example, less research has mentioned that roles stress would affect auditors' job performance either in terms of audit quality, judgment or independence. Next, little studies have been done in Malaysia as most of the past studies are done in foreign countries.

## **1.3 Research Objectives**

This research attempts to provide an overall view of relationship between work stress and job performance of auditors in Peninsular Malaysia. IVs (IVs) which are roles stress, work overload, time pressure, work-family conflict and social influence pressure will be examined in this study.

### **1.3.1 General Objective**

The general objective is to examine the relationship between work stress and auditors' job performance.

### **1.3.2 Specific Objectives**

The specific purposes of this research are as follows:

1. To investigate the relationship between roles stress and job performance.
2. To determine the relationship between work overload and job performance.
3. To examine the relationship between time pressure and job performance.
4. To analyze the relationship between work-family conflict and job performance.

5. To examine the relationship between social influence pressure and job performance.

## **1.4 Research Questions**

Research questions are essential in the progress of conducting a research as it is able to help in determining the significance of one study conducted. This research aims to address the following questions for this study:

### **1.4.1 General Question**

The first question is designed to examine is there a relationship between work stress and auditors' job performance?

### **1.4.2 Specific Questions**

The second question is to examine is there a relationship between roles stress and job performance?

The third question is to examine is there a relationship between work overload and job performance?

The fourth question is to examine is there a relationship between time pressure and job performance?

The fifth question is to examine is there a relationship between work-family conflict and job performance?

The sixth question is to examine is there a relationship between social influence pressure and job performance?

## **1.5 Hypotheses of the Study**

Hypothesis is defined as a tentative explanation for a phenomenon which stated in the form of a prediction for some outcomes as well as along with the explanation for the prediction (Shaughnessy, Zechemeister, Zechemeister, 2009). Through these studies, the research would like to have hypothesis which as below:

1. There is a negative relationship between work stress and auditors' job performance.
2. There is a negative relationship between roles stress and job performance.
3. There is a negative relationship between work overload and job performance.
4. There is a negative relationship between time pressure and job performance.
5. There is a negative relationship between work-family conflict and job performance.

6. There is a negative relationship between social influence pressure and job performance.

## **1.6 Significance of the Study**

### **1.6.1 Practical**

This research is important for the audit managers, auditors and students who are currently pursuing accounting courses in universities or colleges. The implementation of this study can contribute to audit managers in audit firm to understand the relationship between work stress and job performance. Audit managers can organize stress management training such as time management for auditors to attend. As a result, audit managers can provide a good solution to improve the auditors' attitude towards dealing with work stress and increase auditors' understanding of coping stress. Therefore, auditors will know about the skills to deal with the stress issue effectively.

Furthermore, this research plays an important role to the auditors. It can provide them a clearer picture about the actual origin of their work stress thus they are able to find their own solutions to cope with the stress faced in their workplace. Eventually, the audit quality of auditors may improve and leads to better creditability for their audit firms. The audit firms' reputation can also be enhanced and indirectly attract more customers to engage in their audit assurance services.

Moreover, it can also contribute to the students who are currently pursuing accounting courses in universities or colleges. It enables them to get opportunities to explore their future careers related to accounting field. This can also make them to have a deeper understanding about the roles of auditors and the stress that have been faced by them.

### **1.6.2 Theoretical**

This research model is integrated from different models established by various researchers (Viator, 2001; Mohd Nor, 2011; Suhayati, 2012; Ahmad, 2008; Sulityawati, Janie, & Sulistyanti, 2011). New elements have been added into the existing original models through obtaining different ideas from different journals. This is a new constructed model aiming to enhance and improve the model. Hence, it can contribute to the future researchers to use as a reference. Future researchers who plan to conduct studies which are relevant to work stress and auditors' job performance can have a look and refer to this model. It can assist the future researchers in their future investigation by expanding or modifying this model.

## **1.7 Chapter Layout**

The chapter 1 presents an overview of the study and explains problem statement. The research objectives, research questions and hypotheses had been developed. Next, significance of the study is to explain the important and contribution of the study.



The chapter 2 will discuss the prior empirical studies by researchers who have studied existing work in the field. A proposed conceptual framework had been developed for this study in order to proceed with hypotheses testing.

The chapter 3 elaborates the methodology which includes research design, data collection methods, sampling design, research instrument, constructs measurement, data processing and data analysis.

Results that obtained from the descriptive analysis, reliability test and inferential analysis will be explained in chapter 4. Next, descriptive analysis further explains the demographic profile of the respondents and central tendencies measurement of constructs.

The chapter 5 is a summary of statistical analyses and consists of a discussion of major findings. Then, implications and limitations of the study have been found out and presented with the recommendations for further study.

## **1.8 Conclusion**

The overall discussion of this chapter includes the research background, description of problem statement, research objectives and questions, hypotheses of and significance of the study. Then, the following chapter will further elaborate on the literature review and the relationship between the IVs and DV.

## **CHAPTER 2: LITERATURE REVIEW**

### **2.0 Introduction**

A basic concept about the research problem, purposes, hypotheses testing and the contribution of the research had been provided to reader in previous chapter. In this chapter, the literature review aims to deliver a clear presentation of the relevant research work. It mainly describes the theoretical foundation, determines the essential variables, identifies significant findings from past studies, and develops the conceptual framework and hypotheses.

### **2.1 Review of the Literature**

In this section, definition of the variables and the significant findings from the past studies will be included.

#### **2.1.1 Job Performance**

Job performance is defined as the ability of employees to achieve the organisation's criteria (Chi, Yeh, & Chiou, 2008). In this research, audit quality has been used to evaluate auditors' job performance. Audit quality has been examined within various perspectives such as independence, ethics and judgments.

Audit quality is the probability that financial statements have no material misstatements (Chadegani, 2011). Auditors' job performance which can be interpreted as audit quality has also been measured from few perspectives such as effectiveness and efficiency of auditors in conducting audit procedures and decision making performance (McDaniel, 1990; Ashton, 1990) (as cited in Mohd Nor, 2011). In auditing, individual job performance is important as it influences audit quality and causes accounting and auditing scandals occurred frequently that largely impacted the profession and public (Kalbers & Cenker, 2008).

### **2.1.2 Roles Stress**

Roles stress, classified into role ambiguity and role conflict (Fogarty, Jagdip, Gary, & Ronald, 2000; Almer & Kaplan, 2002; Fisher, 2001; Viator, 2001), are tensions that faced by employees in the workplace (Fisher, 2001). Aziz (2004) described role ambiguity as the circumstances where there is lack of understandable prospect from the role (Bhuiyan, Menguc, & Borsboom, 2005). An individual who is unsure about the job expectations will create role ambiguity (Tang & Chang, 2010; Orqvist & Wincent, 2006). Role conflict exists when compliance with role responsibilities that makes it more impossible for individuals to comply with another (Robbins & Judge, 2008). Role conflict happens when different expectations encroach simultaneously that cause conflict while carrying out the mismatched roles (Lynch, 2007). Role ambiguity and conflict are vital sources of stressful circumstances which are perceived by auditors (Mohd Nor, 2011).

### **2.1.3 Work overload**

Work overload refers to work assigned exceeding individuals' capability or skill level (Cooper et al., 2001; Moore, 2000), which has negative influence on job performance (Mohd Nor, 2011). Aryee, Srinivas and Tan (2005) also explained that individuals' job demand will be negatively affected once what they handle more than they can perceive. Buckingham (2004) stated that work overload is important because different people have different perspectives to stress. The public accounting workplace has been known as a high stress environment due to work overload during the peak period (Campbell, Sheridan, & Campbell, 1988; Dalton, Hill, & Ramsay, 1997; Sweeney & Summers, 2002).

### **2.1.4 Time pressure**

Time budget and time deadline pressures are included in time pressure in audit environment (DeZoort, 1998; Pierce & Sweeney, 2004; Kelley, Margheim, & Pattison, 2005). Time pressure is defined as the needs to utilize more energy and resources to ensure goal achievement if working at high intensity (Fay, Sonnentag, & Frese, 2001). Arnold, Sutton, Hayne, and Smith (2003) provided evidence on time pressure is a main cause of poor audit performance. Time budget pressure will arise if audit firm distributes insufficient time for auditors to finish specified audit procedures (Margheim, Kelley, & Pattison, 2005). Commission on Auditors' Responsibilities and the Panel on Audit Effectiveness have discussed the negative influence of time budget pressure on audit quality (Hyatt & Lovig, 2002). Time deadline pressure occurs from both internal and external factors to the audit firm, thus it cannot be eliminated by those working under deadline. Auditors will normally face time deadline pressure when it is difficult for them to complete work in a determine time frame (Kelley et al., 2005).

### **2.1.5 Work-family conflict**

Work-family conflict is widely known that the incompatibility between work and family has adverse influence on employees' health and well-being (Kinnunen, Feldt, Geurts, & Pulkkinen, 2006; Noor, 2003). Posig and Kickul (2004) supported that balancing work, housework and child-care responsibilities are the main issues that may lead to work-family conflict. Work-family conflict is often a severe stress determinant at work which lead to some negative outcomes (Karatepe & Tekinkus, 2006).

### **2.1.6 Social influence pressure**

Social influence pressure is divided into obedience and conformity pressure (Lord & DeZoort, 2001; Davis, DeZoort, & Kopp, 2006). Venkatesh and Davis (2000) defined social influence as individuals being influenced by others who are important for them. Phenomenon of social pressure on individuals' behaviour plays a critical role in society areas, affecting the events' outcome (DiCorrado, Pellarin, & Agostini, 2011). Obedience pressure is inappropriate influence from superiors within the firm (Lord & DeZoort, 2001). Improper command from superiors will make the auditors tend to deviate from professional standards. Conformity pressure is pressure caused by colleagues (Lord & DeZoort, 2001). An individual that behave and act in the same way as the others in the group is known as conformity to the majority (Corrado, Pellarin, & Agostini, 2011).

## **2.1(A) Review of the Prior Empirical Studies**

### **2.1(A)[1] Roles Stress**

Fogarty et al. (2000) and Almer and Kaplan (2002) conducted a study whether roles stress which consists of role ambiguity and role conflict negatively affect the auditors' job performance. The coefficient values in structural model that involve t-test were used to examine the hypotheses. Data were collected using a questionnaire via email to 1704 participants in a public accounting firm in United States. As a result of Pearson Correlation test, it showed role ambiguity did negatively affect job performance while role conflict did not significantly affect job performance.

Mohd Nor (2011) tested whether high perceived role ambiguity and role conflict will be associated with a decrease in job performance. Data were collected using mail survey to 1756 auditors who work in Big-Four or non Big-Four firms in Malaysia. 70 questionnaires were sent out and 44 usable responses were received. The results of Structural Equation Modeling (SEM) stated that job performance was only affected by role ambiguity. The relationship between role conflict was not significant and rejected.

June and Mahmood (2011) examined the relationship between role ambiguity and job performance. 1500 questionnaires were distributed and 300 were collected using mail survey to respondents who are the employees of the service sector SMEs in Malaysia. Multiple regression approach is used and the results revealed that role ambiguity had significant relationship with the employees' job performance.

## **2.1(A)[2] Work Overload**

Lopez and Peters (2011) investigated whether peak season and related workload pressures will affect audit quality. A sample size of 8,384 audit firms in USA from 2006 to 2009 has been used to observe. The results of regression model showed that peak season companies and work overload were impairing audit quality from 2006 to 2009.

Mohd Nor (2011) studied whether high workload in the auditors' workplace will affect Reduced Audit Quality Practices (RAQPs). A total of 274 samples were being obtained and collected through mail survey to auditors who are working in either Big-Four and non Big-Four firms in Malaysia. The results of SEM indicated that workload did not have significant influence on RAQPs.

Ladebo and Awotunde (2007) studied whether work overload is negatively related to job performance. 167 set of questionnaires have been distributed in Southwest Nigeria. The result of the moderated multiple regression (MMR) showed that job performance was not significantly related to work overload.

## **2.1(A)[3] Time Pressure**

Kelley et al. (2005) investigated whether the time budget and time deadline pressure will affect auditors' behaviour, such as audit effectiveness, efficiency and audit quality reduction acts. Surveys were mailed to 374 auditors in nationwide public accounting firms. The results of the paired comparison t-test showed the auditors were no significant differences found on the impact of time budget and time deadline pressure on the measurement of audit effectiveness and efficiency.

However, the auditors perceived time budget pressure was more linked with reduced audit quality rather than time deadline pressure.

Gomaa (2005) evaluated the auditors' reliance on decision aids is associated with the time pressure. Other than time pressure, this research also tested with other IVs, which were task complexity and litigation risk. 235 auditors from two Big-4 public accounting firms in USA participated in this study. The results of ANOVA analysis showed there is positive association between time pressure and auditors' reliance on decision aids.

Braun (2000) tested whether time pressure will influence auditors' attention to qualitative aspects of misstatements indicative of potential fraudulent financial reporting. 50 auditors from accounting firms in USA were participated. The results of the Fisher's exact test showed auditors under time pressure may be less likely to detect the qualitative aspects of the accounting records that signal possible misstatement due to fraudulent financial reporting.

## **2.1(A)[4] Work-Family Conflict**

Khan, Khan, Khan, and Shakeel (2011) determined whether work-family conflict has significant influence on employees' performance. 70 employees from different organizations of Islamabad-capital of Pakistan were involved. The descriptive statistics illustrated that the maximum response rate lied between the brackets of 3-4 and 4-5 which showed people thought that less work family conflict could help us in improving our performance. Therefore, the results of z-statistics proved that inflexible working hours increase the work-family conflicts making employees' performance drop.



Gilboa et al. (2008) also studied whether work–family conflict which reflecting incompatible demands at work and home would be negatively related with performance. The analysis included a total of 169 independent samples comprising of 35,265 individuals. The results of Meta-Analytical Regression Model indicated that work–family conflict was modestly negative correlated with general performance and self-rated performance. These weak results between work–family conflict and performance may portray the lack of legitimacy in the work environment for work–family conflict to affect performance.

Daugherty, Dickins, and Higgs (2009) analyzed that quality of life issues may affect individual's performance and cause lower audit quality. The quality of life issues or work-family conflict may negatively affect audit quality due to the possible for relocations and additional training to become familiar with a new client's operations. The questionnaire was distributed to 357 audit partners in USA. The results of F-statistics found that compulsory partner rotation negatively affects their quality of life.

## **2.1(A)[5] Social Influence Pressure**

Lord and DeZoort (2001) tested whether social influence pressures in terms of obedience and conformity pressure affect auditors' decisions to sign off on materially misstated financial statements. 171 staff auditors of one international CPA firm in USA were involved. A regression analysis was conducted and the results showed that obedience pressure significantly affected auditors' decision while conformity pressure did not.

Chong and Syarifuddin (2010) examined whether obedience pressure affect managers' project evaluation decisions. 122 management accounting course

students in Australia participated. Independent sample t-test was conducted and the results indicated that managers who exposed to obedience pressure were more likely to continue a failing project.

Clayton, Staden, and Lynch (2010) investigated whether inappropriate social influence pressure in terms of obedience and conformity pressure influence individual's ethical reasoning and judgments. Online survey was sent to 978 respondents of professional accounting institutes in Australia and New Zealand. The results of chi-square test showed that although the professional bodies' members have a high knowledge of the ethical codes and generally displayed a high level of ethical behavior, inappropriate social influence pressure in the form of obedience and conformity pressures did influence their ethical decision making.

## **2.2 Review of Relevant Theoretical Models**

The Person-Environment (P-E) Fit theory is developed by Frank Parsons (1909), which explained the relationship between person and environment characteristics (Pervin, 1967; Harrison, 1978). The P-E Fit formulation of stress has becoming a popular research model by Caplan, Cobb, French, Harrison, and Pinneau (1975) and Harrison (1978). This model concludes that work stress can lead to a misfit between individuals' personality and working environment.

P-E Fit theory is defined as the compatibility between individuals and work environment that characterized by matching each other (Judge & Ferris, 1992; Kristof, 1996). Edwards (1996) and Hesketh (1993) expressed an approach to evaluate the impact of personal and environmental variables on the experience of work stress across different types of stressors. According to French, Caplan, and

Harrison (1982), P-E Fit theory is also expressed as an assumption that the demands and abilities are different among individuals due to their needs in jobs.

Bretz and Judge (1994) mentioned that P-E Fit leads to positive work-related outcomes and brings higher job satisfaction. These included higher job involvement (Blau & Boal, 1987) and enhance health and adaptation (Eggerth, 2008). Alternatively, the impacts of not matching may cause job dissatisfaction, poor performance and turnover.

P-E Fit theory has been commonly used in various research fields, which are management field (Jansen & Kristof-Brown, 2006), organizational behaviour field (Edwards, 2008), vocational psychology field (Spokane, Meir, & Catalano, 2000) and entrepreneurship (Brigham, Shepherd, & De Castro, 2007).

Caplan (1987) identified P-E Fit theory into 4 dimensions which are needs-supplies and demands-abilities fit, objective and subjective fit, mapping adjustment and commensurate dimensions. Alternatively, Kristof-Brown, Zimmerman, and Johnson (2005) and Schneider (2001) identified another 5 dimensions of fit include person-vocation fit (P-V Fit), person-organization fit (P-O Fit), person-job fit (P-J Fit), person-group fit (P-G Fit) and person-supervisor fit (P-S Fit).

P-V Fit, according to Super (1953), means individuals choose job by considering whether the job congruence with their self-concepts. Gostautaitė and Buciušienė (2010) pointed out that P-V Fit describes people choose professions, which offer reinforces and requirements compatible with their personalities. A person may fit with the vocation through evaluating the relationship between an individual's personality and a vocational environment (Holland, 1985).

Kristof (1996) emphasized that P-O Fit as the similarity between person and organizations when the organizations fulfil the employees' needs or both of them share same fundamental characteristics. P-O Fit concerned on whether organizational norms meet the employees' needs (Chatman, 1989; Kristof, 1996). Tom (1971) was the first who stressed out individual-organizational congruence as the basis of P-O fit.

P-J fit refers to the relationship between a person's abilities and the attributes of a particular job is evaluated (Edwards, 1991; Jansen & Kristof-Brown, 2006; Kristof, 1996). P-J Fit refers to the extent which employees' abilities match the job requirements (demands-abilities) or the degrees of supplies provided by the environment match the individual's preferences (needs-supplies) (Edwards, 1991).

P-G Fit is the extent which people share similar characteristics with their work groups in terms of values and personality (Kristof, 1996). Many researchers expressed that group structure is based on demographic rather than psychological variables. Jackson, Brett, Sessa, Cooper, Julin, and Peyronnin (1991) declared that group demographic composition affects behavioural pattern such as turnover.

According to Van Vianen, Shen, and Chuang (2011), P-S Fit is based on the perceived fit between employees and supervisor. P-S Fit means employees are satisfied with the job once their values match with supervisors (Wexley, Alexander, Greenawalt, & Couch, 1980). There are various researchers studied on the fit between supervisor and employees (Adkins, Russel, & Werbel, 1994; Van Vianen, 2000). Colbert (2004) and Krishnan (2002) discussed on leader-follower value congruence.

In applying P-E Fit theory to this research, the 5 dimensions known as P-V, P-O, P-J, P-G and P-S Fit, are tested on their relationship with auditors' job

performance. All dimensions are investigated except P-V Fit because it is unable to predict the fit with particular organizations. Each organization has different cultures even in predominantly vocation-specific industries, such as accounting (Chatman, 1991; Deal & Kennedy, 1982; Schein, 1992). Thus, it cannot fit into IVs and inappropriate for this research.

By relating P-O Fit to this research, if audit firm causes auditors to work overload or force them to accomplish task within short deadlines, it may misfit the auditors' needs. Work-family conflict will occur since they are unable to perform their family roles, making the auditors' job performance drops. P-J Fit is interrelated with auditors' role ambiguity and role conflict. If their competency is insufficient to meet job context, auditors will unclear with assigned task and reduce job performance. By applying P-G Fit, auditors are willing to conform to the clearly incorrect opinion of their peers because they fear the negative consequences of appearing deviant. Inappropriate conformity pressure will influence auditors' judgments. By applying P-S Fit, auditors may be influenced by superiors' power to reward or punish. This results in obedient pressure, making them to compromise professional judgment which affects job performance.

## 2.3 Proposed Theoretical/Conceptual Framework

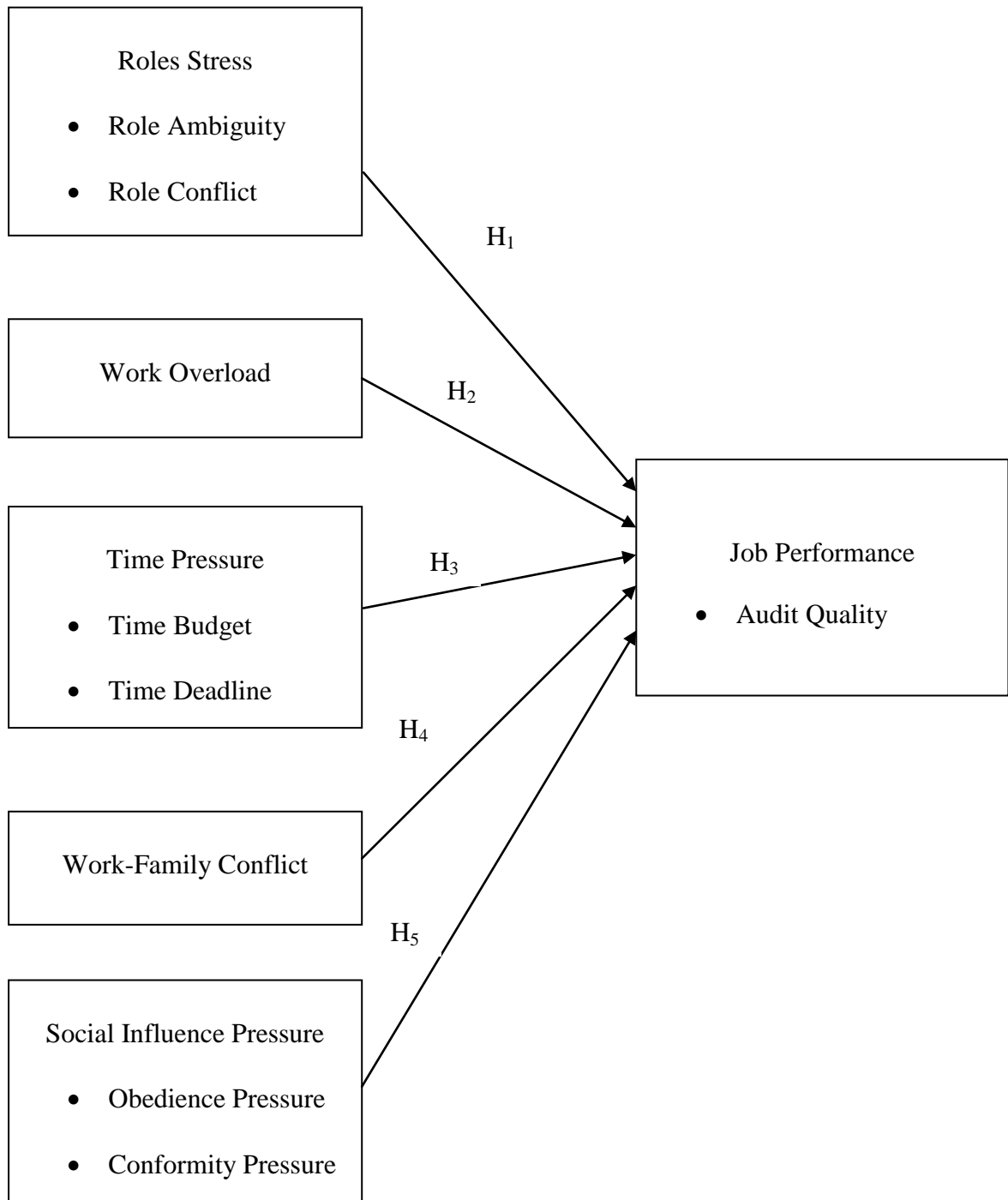


Figure 2.1: Path model for the relationship between work stresses on job performance. Adapted from Viator (2001); Mohd Nor (2011); Suhayati (2012); Ahmad (2008); Sulityawati, Janie, and Sulistyanti (2011).

## **2.4 Hypothesis Development**

### **The relationship between work stresses on job performance:**

H<sub>1</sub> : There is a negative relationship between roles stress and job performance.

H<sub>2</sub> : There is a negative relationship between work overload and job performance.

H<sub>3</sub> : There is a negative relationship between time pressure and job performance.

H<sub>4</sub> : There is a negative relationship between work-family conflict and job performance.

H<sub>5</sub> : There is a negative relationship between social influence pressure and job performance.

## **2.5 Conclusion**

In overall, Chapter 2 comprises of a literature survey of the applicable theories, past research studies and the proposed research models as the basis to construct the theoretical framework. Then, the following chapter outlines the research methodology.

## **CHAPTER 3: METHODOLOGY**

### **3.0 Introduction**

Throughout this chapter, research design and data collection method will be emphasized. Methodology of the research is the key stage that will significantly influence the quality of the result generated. The purpose of this chapter is to outline the research methodology.

### **3.1 Research Design**

This study aims to examine the relationship between work stress and auditors' job performance. Therefore, a quantitative research has been chosen to be conducted. Choosing a research design is important as it provides the basic directions for carrying out the project to ensure the progress of research is on the right track (Sekaran, 2003). The research design is a master plan indicating the methods and procedures for gathering and evaluating the needed information (Zikmund, 2003). Therefore, the researchers should choose the design that will provide relevant information.



## **3.2 Data Collection Methods**

### **3.2.1 Primary Data**

Primary data is the first hand data which are collected specifically for the research project (Zikmund, 2003). Questionnaires method is choose to gather information from the targeted respondents. The data have been collected through face-to-face method, which asked the target respondents to fill in the questionnaires on the spot.

### **3.2.2 Secondary Data**

Secondary data is the historical data that have been previously collected and presented in written materials (Zikmund, 2003). Secondary data such as online journals and articles on the auditors' stress have been assessed and used to transform into useful information. In order to avoid obsolete information, data from journal articles used are dated 2001 onwards.

### **3.3 Sampling Design**

#### **3.3.1 Target Population**

Target population is the complete group of a particular population element relevant to the research project (Zikmund, 2003). The auditors who currently work in the audit firms that located in the Peninsular Malaysia have become the target population of this research.

#### **3.3.2 Sampling Frame and Sampling Location**

Sampling frame is the list of people in the appropriate population. Sampling frame that has been analyzed are auditors from auditing industry that registered under MIA. Furthermore, this study has been conducted in the audit firms that located in the Peninsular Malaysia. Therefore, auditors who are MIA members from the Peninsular Malaysia have become the target respondents due to time constraint and limited budget cost. If this research focuses in whole Malaysia, it will probably lead to a higher risk of unable to complete this research on time.

### **3.3.3 Sampling Elements**

Auditors from audit firms have been elected as target respondents because they are engaged as agents under contract which expected to be independence to examine the operations of the clients' business. Auditors are important focus for this study due to several reasons (Sweeney & Summers, 2002). Auditors are easily exposed to work stress. Therefore, the role of auditors will adversely affect their ability to perform their audit functions. Moreover, the auditors' performances will also being affected as they are stressful in ensuring the efficiency of financial statements audit (Dobroteanu & Dobroteanu, 2002). Besides, auditors selected as population because there are few prior researches concerned on auditors' stress (Stewart & Subramaniam, 2008).

### **3.3.4 Sampling Technique**

Sampling method is recommended to use because it enables generalizability of results to a larger population (Ahmad & Taylor, 2009). A small sample can provide a convenient way of conducting the research taking less cost, time and human resources into account (Cope, 2003). Small expenses are incurred if data are secured from only a small portion of population. Sampling method also provides greater speed in collecting data. Sometimes a complete census might impracticable, thus sampling is useful in providing larger scope and flexibility regarding the types of information obtained (Sabatella & Franquesa, 2004).

Probability sampling technique is used since the names of target respondents are known. The list of audit firms have been obtained from the MIA website since the member firms directory is available to be viewed. Hence, simple random sampling has been applied to conduct this research. The auditors from each state of audit

firms in Peninsular Malaysia have received questionnaires and all auditors from the sampling frame have an equal chance of being selected.

The simple random sampling procedures have been conducted among 1,142 auditors and 285 of them have been chosen to fill up the questionnaires. Table of random numbers are used to select the random sample. First, 1,142 auditors have been allocated with numbers ranging from 0001 to 1142. Next, a starting point randomly in the random number table has been selected. Then, the first 285 numbers that fall between 0001 and 1142 has been identified. The selection can be in any direction such as from left to right in sequences without skipping. During the selection process, if any 4-digit code number more than 1142, this number can be eliminated. If any code number has been repeated, for sampling with replacement, that corresponding auditor is included as part of the sample again, or else for sampling without replacement, the repeating code number is eliminated.

### **3.3.5 Sampling Size**

Sample size is the number of subject that is essential to establish the representativeness of the sample for generalizes to the whole specific population (Sekaran, 2003). The desired sample size of 285 respondents should be selected to represent 1142 population (Universal Accreditation Board, 2003). 300 set of questionnaires have been distributed to auditors of which 285 sets have been received back (response rate = 95%). The remaining 15 set of questionnaires were not usable since the questionnaires received incomplete feedback or unable to be collected. So, the total size of response that being analyzed for this research is 285 units ( $n = 285$ ).

### **3.4 Research Instrument**

Self-administered questionnaires have been used in this research. The questionnaires have been distributed to respondents through face-to-face method. The main benefit of self-administered survey method is able to gather data from a large sample (Umar & Anandarajan, 2004). Survey is easy to be sent to respondents, thus it is time and cost-efficient (Russell, 2010). It helps researchers to adequately collect required information to answer the research questions (Neuman, 2006). Besides, survey method is useful since it can enhance confidentiality and frankness in the responses (Ahmad & Taylor, 2009). A structured survey can ensure the reliability and validity of the measures.

Other than that, pilot test is the process of collecting data from the ultimate subjects of the research project to serve as guidance for larger study. The purpose of pilot test is to identify the major problems in the initial questionnaire and make necessary amendment to improve the understanding level of questions. In this research, pilot test of 25 sets of questionnaires have been carried out on a group of auditors from different audit firms within Peninsular Malaysia for the purpose to ensure survey questions are understandable for target respondents. It can also ensure the reliability and validity of the questionnaire design in relation to the research objective.

The time horizon that has been used is cross-sectional study. Cross-sectional study can provide a snapshot of the frequency and characteristics that exist in a population at a particular point in time. Cause-and-effect relationships between different variables are not determined. This study can only strongly believe that there is a relationship between independent variables (IVs) and dependent variable (DV). The main reason that focuses on cross-sectional study is because this research can be completed within one year and allowed budget cost is limited.

### **3.5 Constructs Measurement**

The construct for types of work stress are roles stress (Viator, 2001), work overload (Mohd Nor, 2011), time pressure (Suhayati, 2012), work-family conflict (Ahmad, 2008) and social influence pressure (Sulityawati et al., 2011). These five variables have been chosen to represent work stress because they are the most common types of work stress as discussed by previous researchers and have been placed a dominant part on the auditors' stress. Meanwhile, job performance consists of audit quality (Chadegani, 2011).

These variables are adapted from the questionnaires from different journals (Rizzo, House, & Lirtzman, 1970; Hyatt, 1995; House, Wells, Landerman, McMichael, & Kaplan, 1979; Mohd Nor, 2011; Ramasodi, 2010; McNamara & Liyanarachchi, 2008; Pasewark & Viator, 2006; Dorrestijn, 2007; Ahmad & Taylor, 2009; Ladebo & Awotunde, 2007). The questionnaire consists of introduction part, followed by 8 questions in Section A, 26 questions in Section B and 5 questions in Section C. Therefore, the questionnaire in total consists of 31 items of IVs and DV while the demographic section consists of 9 items. To measure these items, 5-point likert scale ranging from 1= strongly disagree to 5= strongly agree has been used. 26 questions have been developed to represent IVs and 5 questions represented DV. All variables have used the same type of scale measurements and scaling techniques which are the interval measurement of parametric test and 5-point likert scale.

### 3.6 Data Processing

The data have been processed into useful information after getting the feedback from the respondents through questionnaire. Data processing includes few steps in sequence, consisting of data editing, data coding, data entry and data verification.

Data editing aims to detect errors in data. It has been carried out to ensure the questionnaires were asked in the right sequence, checking for omissions and inconsistent responses. All the copies of questionnaire that sent out are 300 sets in order to reduce non-response bias in the survey. Hence, 285 set of questionnaires are able to be collected back in full. The findings of this research are based only on the 285 completed questionnaires. After that, it proceeds to data coding phase. All relevant data are grouped into meaningful categories and numbers are assigned using the number "1" and the number "2". "1" represents male respondent and "2" represents female respondent which ensure the data entry can be implemented efficiently.

After all of the questions and answers being coded properly, the next step is data entry. 285 completed questionnaires are keyed in by using the Statistical Analysis System (SAS) Enterprise Guide version 5.1 to generate the results. The last step is data verification. After all the data have been entered, the data are then verified. The purpose of verifying data is to ensure that the data entered are free from mistakes.

In the process of data verification, a minor problem is detected. Since the definition of job performance is on the view of poor performance, it will relate to a positive relationship between IVs and DV. For example, when role stress increases, poor auditors' job performance will also increase. As positive relationship between IVs and DV is unable to meet with hypothesis testing,

therefore transformation of data is needed. For the data transformation, the scale is recoded by changing 1 to 5, 2 to 4, 3 to 3, 4 to 2 and 5 to 1. After recoding back the job performance's data to positively worded scale, it is able to gather the results which prove that there are negative relationship between IVs and DV.

### **3.7 Data Analysis**

After data processing, data analysis is preceded. During this stage, the data have been summarised and rearranged through carrying out some interrelated procedures (Zikmund, 2003). By using appropriate technique, all the raw data has been transformed and processed into useful information.

In the beginning, data have been interpreted into logical and meaningful form by using the SAS software. The data transformation process involves interpreting and changing data's original form into a format that is suitable for researchers to analyze. SAS has also been used to run the reliability, validity, and Multiple Linear Regression (MLR) tests.

Moreover, the data transformation process has rearranged and manipulated the data into straightforward information. Thus, it would make the data easier to be understood (Zikmund, 2003). It would significantly speed up the progress of research project in order to form the opinion whether to accept or reject the particular hypothesis.



### **3.7.1 Descriptive Analysis**

Descriptive analysis is defined as the conversion of data into a form that can be easier to understand and interpreted by rearranging, ordering and manipulating data into descriptive information. Descriptive statistics have been used to describe the characteristics of target respondents' population. These techniques contain the information about frequency and percentage of population. Additionally, the mean, standard deviation and variances have also been listed in a table.

### **3.7.2 Scale Measurement**

Two assumptions testing which are normality and reliability test must be fulfilled whereby the results will be presented in Chapter 4. For Kolmogorov-Smirnov test of normality, the results should be normally distributed (Hair, Black, Babin, Anderson, & Tatham, 2006). A common rule-of-thumb test for normality is to run descriptive statistics to get skewness and kurtosis. Skewness refers to the slope or degree of symmetry in a distribution whereas kurtosis refers to the thinness of tails in a distribution. If the skewness and kurtosis are within +3 to -3, it indicates that the normality assumption is met (Garson, 2012). For reliability test, Cronbach Alpha must at least exceed 0.70 to ensure the questionnaire is reliable (Hair, Babin, Money, & Samouel, 2003).

### 3.7.2.1 Validity

Burns and Bush (2006) explained validity is an assessment of the accuracy of the measurement relative to what actually exist. It refers to the extent to which a scale instrument to measure what it is supposed to measure (Zikmund, 2003). Malhotra and Peterson (2006) mentioned that reliability does not guarantee validity, but in order to be valid, a test must be reliable.

### 3.7.3 Inferential Analysis

Inferential statistics are techniques that use the samples to generalize the population from which the samples have been drawn. Inferential analysis technique that are appropriate to be applied is MLR because both IVs and DV are parametric data. The MLR is to investigate the relationship between two or more IVs and one DV. It is applicable as it is able to distinguish the relationship between IVs and DV from the outcomes of one or more other variables called interacting variables.

The equation of MLR is shown as below:

$$Y = \alpha - \beta_1\chi_1 - \beta_2\chi_2 - \beta_3\chi_3 - \beta_4\chi_4 - \beta_5\chi_5$$

$$\text{Job Performance} = \alpha - \beta_1 \text{ Roles Stress} - \beta_2 \text{ Work Overload} - \beta_3 \text{ Time Pressure} - \beta_4 \text{ Work-Family Conflict} - \beta_5 \text{ Social Influence Pressure}$$

Y = Predicted Value of the DV

$\alpha$  = Constant

$\beta_1$  = Slope of Variable 1  $\chi_1$  = Chosen value of Variable 1

$\beta_2$  = Slope of Variable 2  $\chi_2$  = Chosen value of Variable 2

$\beta_3$  = Slope of Variable 3  $\chi_3$  = Chosen value of Variable 3

$\beta_4$  = Slope of Variable 4  $\chi_4$  = Chosen value of Variable 4

$\beta_5$  = Slope of Variable 5  $\chi_5$  = Chosen value of Variable 5

### **3.8 Conclusion**

In Chapter 3, it contains the descriptions of research and sampling design, data collection methods, research instrument, constructs measurement scale and data analysis. Next, the following chapter will present the blueprint and analyses of the results that are closely linked with the research questions and hypotheses.

## **CHAPTER 4: DATA ANALYSIS**

### **4.0 Introduction**

After explaining the research methods, the data feedbacks received will be analyzed and generated into useful information in this chapter. The SAS has been used to generate the results by transferring the information into tables and graphs.

#### **4.0(A) Reliability Analysis for Pilot Test**

The reliability analysis is used to determine whether the questionnaires are reliable to produce accurate results. Besides, the Cronbach's Alpha is used to access the reliability of the results.

Table 4.1: Reliability Statistics for Pilot Test

Variables	Number of Items	Cronbach's Alpha
Roles Stress	5	0.765
Work Overload	5	0.764
Time Pressure	5	0.754
Work-Family Conflict	6	0.727
Social Influence Pressure	5	0.791
Job Performance	5	0.675

Source: Developed for the research

In this pilot test, 25 copies of questionnaires were distributed and tested to examine the reliability. By referring to the table 4.1, the Cronbach's Alpha of roles stress (0.765), work overload (0.764), time pressure (0.754), work-family conflict (0.727) and social influence pressure (0.791) are above the acceptable level which is 0.70 and the measurement scales are considered reliable. Next, the Cronbach's Alpha of job performance (0.675) is below the acceptable level. Therefore, part of the questionnaires in job performance has been changed to meet the acceptable level.

Table 4.2: Reliability Statistics

Number of Items	Cronbach's Alpha
31	0.900

Source: Developed for the research

Based on table 4.2, the Cronbach's Alpha of 31 variables (0.9) is more than 0.7. Thus, researchers can conclude that 90% of the questions which used to examine the IVs are considered reliable. Therefore, these questions can help researchers to produce a more accurate result for the research project.

## 4.0(B) Normality Analysis for Pilot Test

Table 4.3: Normality Statistic for Pilot Test

	Variables	Items	Skewness	Kurtosis
Independent Variables	Roles Stress	RS1	-0.4694	-0.6721
		RS2	-0.4402	-1.0154
		RS3	0.4744	-0.5208
		RS4	-0.2545	-1.1664
		RS5	-0.287	-0.9314
	Work Overload	WO1	-0.4992	-0.043
		WO2	-0.6099	0.6747
		WO3	-0.8986	0.6507
		WO4	-0.7541	0.7886
		WO5	-0.4733	-0.1709
	Time Pressure	TP1	-0.366	-1.1374
		TP2	-0.2858	-0.6157
		TP3	-0.3682	-0.5606
		TP4	0.0378	-0.3334
		TP5	-0.6062	-0.48
	Work-Family Conflict	WF1	-0.6632	-0.3907
		WF2	-0.7879	0.2818
		WF3	-0.244	-0.0048
		WF4	-0.0614	-0.8217
		WF5	-0.4348	-0.6917
WF6		-0.6262	-0.7053	
Social Influence Pressure	SI1	0.0571	-0.4367	
	SI2	0.1944	0.8305	
	SI3	-0.1672	0.041	
	SI4	0.4129	-0.3894	
	SI5	0.3132	-0.2088	
Dependent Variable	Job Performance	JP1	-0.5091	-0.9211
		JP2	-0.4338	0.1131
		JP3	-0.5153	-0.6074
		JP4	0.4529	0.0354
		JP5	0	-0.0237

Source: Developed for the research

The result of the normality test is shown in Table 4.3. By referring to the table, all the skewness and Kurtosis's values of all IVs are within the range of +3 to -3. Hence, the population distributions are normally distributed.

## **4.1 Descriptive Analysis**

This analysis is attempted to show the pattern of the demographic data and descriptive information of 285 respondents. The results collected are to be studied and interpreted in a brief and understandable way.

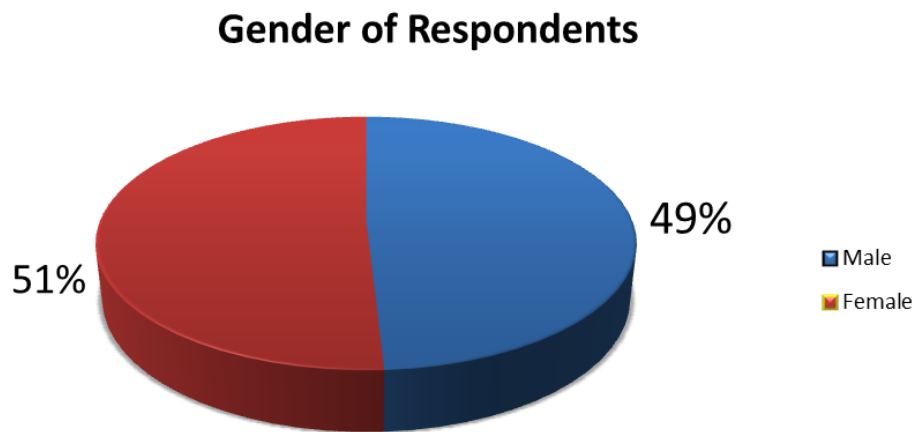
### 4.1.1 Demographic Profile of the Respondents

Table 4.4: Gender

Variables	Frequency	Percentage	Cumulative Frequency	Cumulative Percentage
Gender:				
Male	140	49.12	140	49.12
Female	145	50.88	285	100.00

Source: Developed for the research

Figure 4.1: Gender



As can be seen in Table 4.4 and Figure 4.1, there have total numbers of 285 respondents participated in the survey which comprise of 140 male (49%) and 145 female (51%).

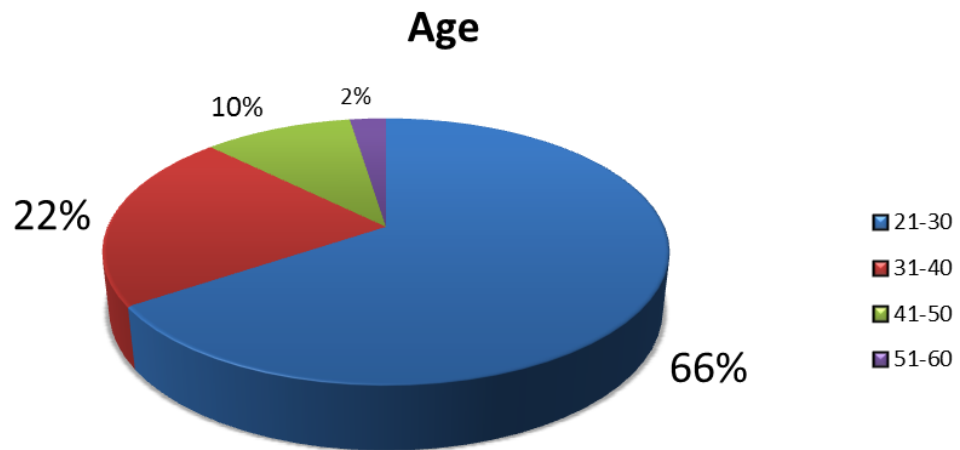


Table 4.5: Age

Variables	Frequency	Percentage	Cumulative Frequency	Cumulative Percentage
Age:				
21-30	187	65.61	187	65.61
31-40	62	21.75	249	87.37
41-50	29	10.18	278	97.54
51-60	7	2.46	285	100.00

Source: Developed for the research

Figure 4.2: Age



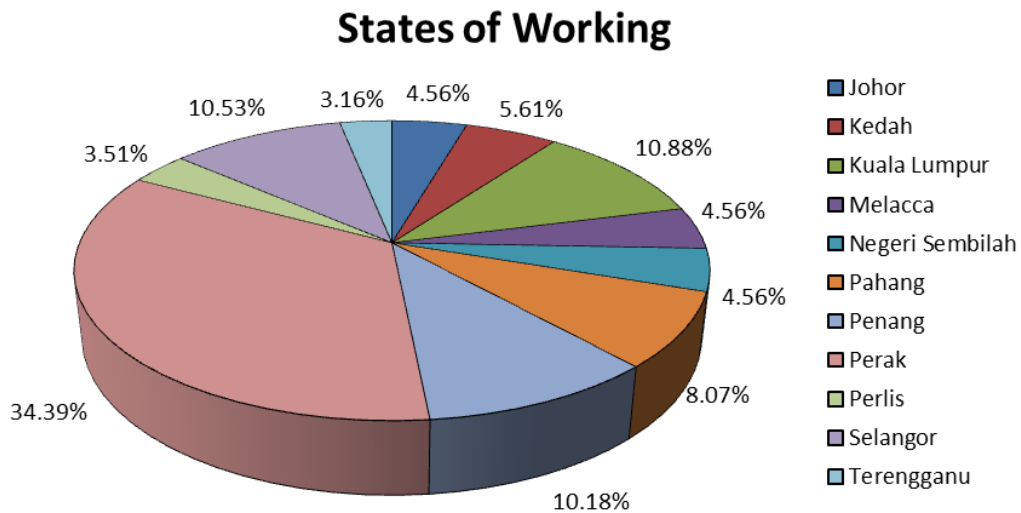
The table 4.5 and Figure 4.2 above illustrate the majority of respondents (66%) are in the age group within 21 to 30 years old, followed by 31 to 40 years old (22%). Besides, 29 respondents who are in the range of 41 to 50 years old have the percentage of 10%, followed by 51 to 60 years old which is the least category (2%).

Table 4.6: States of Working

Variables	Frequency	Percentage	Cumulative Frequency	Cumulative Percentage
States of Working:				
Johor	13	4.56	13	4.56
Kedah	16	5.61	29	10.18
Kuala Lumpur	31	10.88	60	21.05
Melacca	13	4.56	73	25.61
Negeri Sembilan	13	4.56	86	30.18
Pahang	23	8.07	109	38.25
Penang	29	10.18	138	48.42
Perak	98	34.39	236	82.81
Perlis	10	3.51	246	86.32
Selangor	30	10.53	276	96.84
Terengganu	9	3.16	285	100.00

Source: Developed for the research

Figure 4.3: States of Working



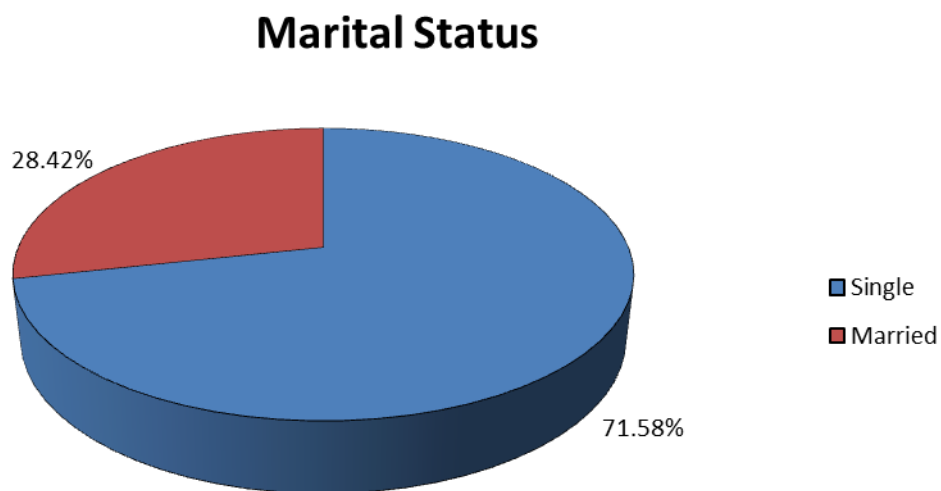
The table 4.6 and figure 4.3 above show majority of the respondents are working in Perak (34.39%), followed by category of Kuala Lumpur (10.88%), Selangor (10.53%), Penang (10.18%), Pahang (8.07%) and Kedah (5.61%). For Johor, Melacca and Negeri Sembilan, each of them achieves 4.56% respectively. Lastly, there are only 3.51% of respondents working in Perlis, followed by 3.16% in Terengganu.

Table 4.7: Marital Status

Variables	Frequency	Percentage	Cumulative Frequency	Cumulative Percentage
Marital Status:				
Single	204	71.58	204	71.58
Married	81	28.42	285	100.00

Source: Developed for the research

Figure 4.4: Marital Status



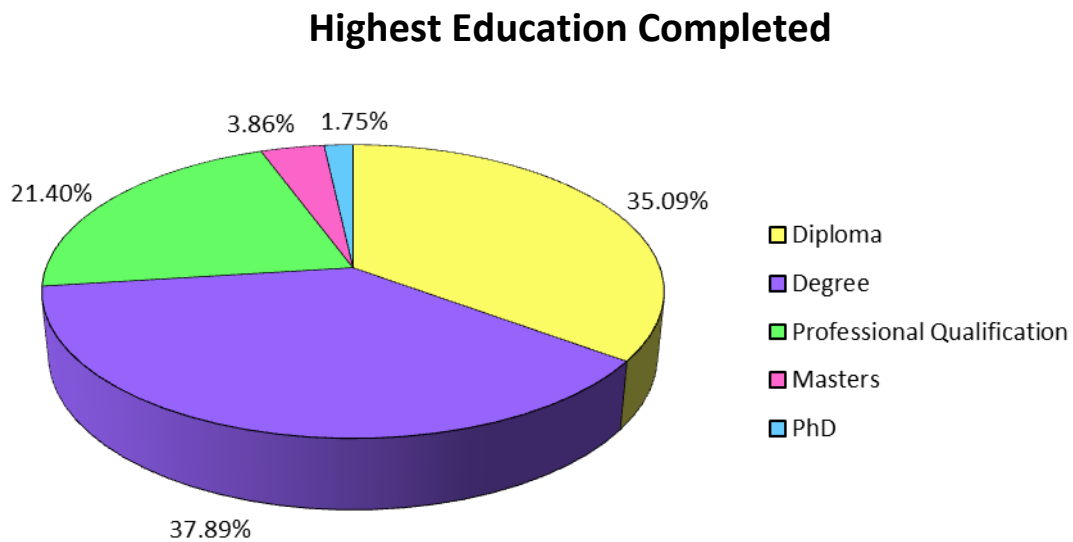
According to the table 4.7 and figure 4.4 above, most of the respondents are single (71.58%), followed by married respondents (28.42%).

**Table 4.8: Highest Education Completed**

Variables	Frequency	Percentage	Cumulative Frequency	Cumulative Percentage
Highest Education Completed:				
Diploma	100	35.09	100	35.09
Degree	108	37.89	208	72.98
Professional Qualification	61	21.40	269	94.39
Masters	11	3.86	280	98.25
PhD	5	1.75	285	100.00

Source: Developed for the research

**Figure 4.5: Highest Education Completed**



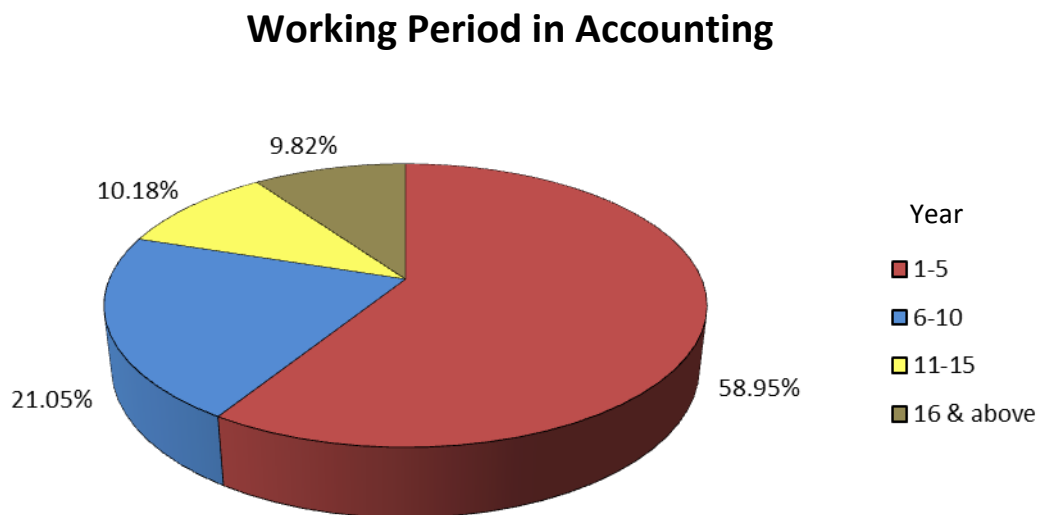
The table 4.8 and figure 4.5 above show majority of respondents (7.89%) have completed the degree, followed by 35.09% respondents who are holding diploma qualification and 21.40% respondents who are holding the professional qualification. Lastly, there are only 3.86% respondents holding masters, followed by PhD qualification (1.75%).

**Table 4.9: Period Working in Professional Accounting**

Variables	Frequency	Percentage	Cumulative Frequency	Cumulative Percentage
Period Working in Professional Accounting:				
1-5	168	58.95	168	58.95
6-10	60	21.05	228	80.00
11-15	29	10.18	257	90.18
16 and above	28	9.82	285	100.00

Source: Developed for the research

**Figure 4.6: Working Period in Accounting**



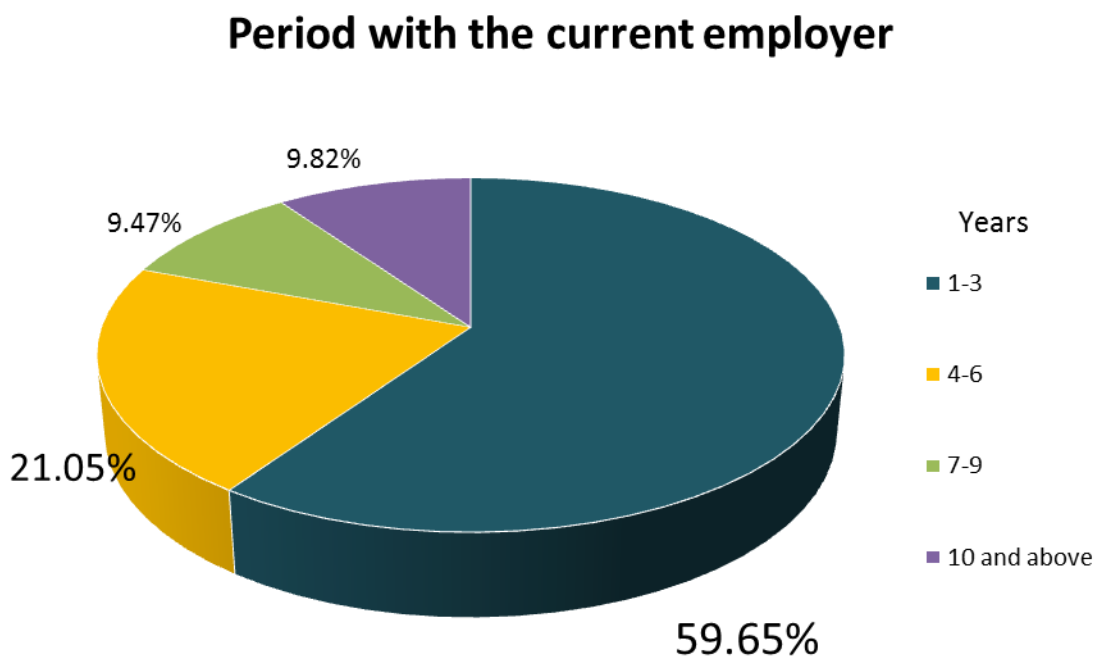
The table 4.9 and figure 4.6 above indicate majority of respondents (58.95%) have 1-5 years working experience in professional accounting, followed by 6-10 years with 21.05%. Next, fewer respondents have 11-15 years working experience (10.18%), followed by 16 and above with the least percentage recorded which is only 9.82%.

Table 4.10: Period with the Current Employer

Variables	Frequency	Percentage	Cumulative Frequency	Cumulative Percentage
Period with the Current Employer:				
1-3	170	59.65	170	59.65
4-6	60	21.05	230	80.70
7-9	27	9.47	257	90.18
10 and above	28	9.82	285	100.00

Source: Developed for the research

Figure 4.7: Period with current employer (years)



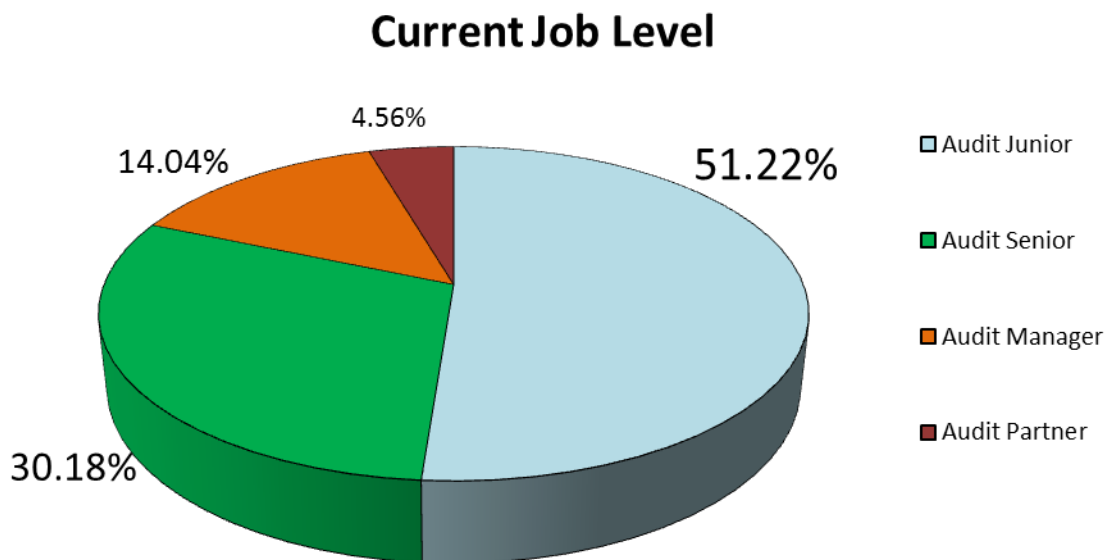
By referring to the table 4.10 and figure 4.7, there are 59.65% of respondents have worked for their current employers for 1-3 years while 21.05% of them have worked for 4-6 years. There are only 9.82% and 9.47% of respondents working for 7-9 and 10 & above years respectively.

Table 4.11: Current Job Level

Variables	Frequency	Percentage	Cumulative Frequency	Cumulative Percentage
Current Job Level:				
Audit Junior	146	51.23	146	51.23
Audit Senior	86	30.18	232	81.40
Audit Manager	40	14.04	272	95.44
Audit Partner	13	4.56	285	100.00

Source: Developed for the research

Figure 4.8: Current Job Level



The table 4.11 and figure 4.8 above illustrate audit junior is the largest group of respondents (51.23%), followed by audit senior (30.18%), audit manager (14.04%) and the remaining 4.56% represents the audit partner category.

### 4.1.2 Central Tendencies Measurements of Constructs

Table 4.12: Central Tendencies Measurements for IVs and DV

	Variables	Items	Mean	Standard deviation
IVs	Roles Stress	RS1	3.2421	1.06859
		RS2	3.1404	1.18141
		RS3	2.7158	1.12585
		RS4	3.2316	1.13943
		RS5	3.1579	1.03443
	Work Overload	WO1	4.1439	0.75783
		WO2	3.9263	0.80372
		WO3	3.8526	0.91122
		WO4	3.7684	0.86545
		WO5	3.6632	0.91093
	Time Pressure	TP1	3.9965	0.83286
		TP2	3.3228	1.05200
		TP3	3.5789	0.98129
		TP4	3.2737	1.04250
		TP5	3.9614	0.84457
	Work-Family Conflict	WF1	3.5544	0.98654
		WF2	3.6386	0.99608
		WF3	3.4070	1.06279
		WF4	3.1789	1.04118
		WF5	3.0842	1.05813
WF6		3.5614	0.94975	
Social Influence Pressure	SI1	2.7439	1.06199	
	SI2	3.0351	1.04080	
	SI3	3.1474	1.01713	
	SI4	3.2596	0.96558	
	SI5	3.3509	0.99100	
DV	Job Performance	JP1	2.5228	0.79855
		JP2	2.5684	0.90755
		JP3	2.8140	0.92528
		JP4	2.7825	0.94666
		JP5	2.8491	0.98673

Source: Developed for the research



The table 4.12 illustrated the central tendencies measurements for IVs and DV. The IVs of WO1 had the highest mean value (4.1439) while RS3 had the lowest mean value (2.7158). For the DV, JP5 had the highest mean value (2.8491) and JP1 had the lowest mean value (2.5228). Next, RS2 had the highest standard deviation value (1.18141) while WO1 had the lowest standard deviation value (0.75783). Next, JP5 had the highest standard deviation value (0.98673) while JP1 had the lowest standard deviation value (0.79855).

## 4.2 Scale Measurement

### 4.2.1 Reliability Test

Table 4.13: Reliability Test for 6 variables

Variables	Number of Items	Cronbach's Alpha
Roles Stress	5	0.787
Work Overload	5	0.758
Time Pressure	5	0.651
Work-Family Conflict	6	0.872
Social Influence Pressure	5	0.805
Job Performance	5	0.758

Source: Developed for the research

By referring to the table 4.13, the Cronbach's Alpha for roles stress (0.787), work overload (0.758), work-family conflict (0.872), social influence pressure (0.805) and job performance (0.758) are more than 0.70. Thus, it can be considered as reasonable and acceptable while the measurement scale can also be considered reliable. Besides, the Cronbach's Alpha of time

pressure (0.651) is below the acceptable level which causes the degree of reliability is questionable. However, it also can be considered as acceptable because Sekaran (2003) mentioned that the reliability in the range of 0.60 to 0.70 is acceptable.

Table 4.14: Reliability Statistics

Number of Items	Cronbach's Alpha
31	0.842

Source: Developed for the research

Based on table 4.14, the Cronbach's Alpha of 31 variables is 0.842. So, researchers can conclude that 84.20% of the questions are considered good and reliable as the value of Cronbach's Alpha for the questions is above the acceptable level (0.70). Thus, the questionnaire is measurable and able to help researchers to obtain valid data for research project.

### **4.2.2 Normality Test**

Skewness and Kurtosis are used to test normality and determine the value of normal distribution. Skewness can be used to find out the degree of asymmetry of a distribution around its mean. If the skewness is a positive value, it means the data points are skewed to the right of the data average and vice versa.

By looking through the Kurtosis value, it can show the relative peakedness or flatness of a distribution compared to the normal distribution. Positive Kurtosis indicates a relatively peaked distribution while negative Kurtosis indicates a relatively flat distribution. As a rule of thumb, the skewness and Kurtosis value should be ranged within -3 to +3 to prove that the data is normally distributed (Garson, 2012).

**Table 4.15: Kolmogorov-Smirnov Normality Test**

	Variables	Items	Skewness	Kurtosis
IVs	Roles Stress	RS1	-0.1644	-0.9006
		RS2	-0.0939	-1.0020
		RS3	0.3988	-0.6568
		RS4	-0.0328	-0.9555
		RS5	-0.1476	-0.5618
	Work Overload	WO1	-0.9308	1.3989
		WO2	-0.6033	0.3551
		WO3	-0.5195	-0.3309
		WO4	-0.3210	-0.3627
		WO5	-0.2391	-0.7170
	Time Pressure	TP1	-0.8773	1.1162
		TP2	-0.0547	-0.8486
		TP3	-0.3351	-0.7290
		TP4	-0.1730	-0.5530
		TP5	-0.6329	0.3085
	Work-Family Conflict	WF1	-0.5845	-0.2592
		WF2	-0.6245	-0.0592
		WF3	-0.3394	-0.6968
		WF4	0.0882	-0.8364
		WF5	0.1003	-0.8426
WF6		-0.5376	0.0661	
Social Influence Pressure	SI1	0.1359	-0.8076	
	SI2	0.0428	-0.7769	
	SI3	-0.1780	-0.5968	
	SI4	-0.1861	-0.5635	
	SI5	-0.2255	-0.5317	
DV	Job Performance	JP1	0.6144	-0.0940
		JP2	0.4496	-0.4275
		JP3	0.2439	-0.6046
		JP4	0.1214	-0.3794
		JP5	0.0854	-0.6835

Source: Developed for the research

Next, table 4.15 shows the result of skewness and kurtosis is within the range of +3 and -3. Therefore, the result has fulfilled the assumption of normality test and all the data can be assumed to be normally distributed.

### 4.3 Inferential Analysis

#### 4.3.1 Multicollinearity test

Multicollinearity test is carried out to detect whether there are two or more IVs in the model are highly correlated. If there is overlapping among the IVs, which means the correlation coefficient is more than 0.80, it will provide confusing and misleading results.

Table 4.16: Multicollineary

Pearson Correlation Coefficients, N = 285, Prob > |r| under H0: Rho=0

	RS	WO	TP	WF	SI
Role Stress (RS)	1				
Work Overload (WO)	0.410**	1			
Time Pressure (TP)	0.419**	0.612**	1		
Work-Family Conflict (WF)	0.491**	0.534**	0.619**	1	
Social Influence Pressure (SI)	0.566**	0.319**	0.338**	0.419**	1

\*\* Correlation is significant at the 0.01 level

**Source:** Developed for the research

Based on the Table 4.16, the correlation coefficients between IVs are 0.410 for RS and WO, 0.419 for RS and TP, 0.491 for RS and WF, 0.566 for RS and SI, 0.612 for WO and TP, 0.534 for WO and WF, 0.319 for WO and SI, 0.619 for TP and WF, 0.338 for TP and SI and 0.419 for WF and SI. Thus, it shows that multicollinearity problem do not present in this research since all the correlation coefficients are less than 0.80 (Field, 2005). From the table, the highest correlation coefficient is 0.619 which is for TP and WF.

### 4.3.2 Multiple Linear Regression

Table 4.17: Multiple Linear Regression

Analysis of Variance	
R-Square	0.3614
Adj R-Sq	0.3499
Pr > F	<.0001

Source: Developed for the research

Variables	Parameter Estimate ( $\beta$ )	Pr >  t
Intercept	4.98416	<.0001
Role Stress	-0.15543	0.0021
Work overload	-0.02078	0.7594
Time Pressure	-0.18605	0.0096
Work-Family Conflict	-0.10327	0.0589
Social Influence Pressure	-0.22206	<.0001

Source: Developed for the research

Multiple Linear Regression is a multivariate statistical technique for identifying the linear correlations between two or more IVs to a single DV. If the P-value is more than 0.05 ( $p > 0.05$ ), do not reject null hypothesis ( $H_0$ ), reject the alternative hypothesis ( $H_1$ ).

Table 4.17 illustrates the results of MLR which has shown the linear relationship between five IVs with one DV. After these three assumptions which are normality, reliability and multicollinearity have been fulfilled, the MLR test is only being generated by the researchers. From the multiple regression coefficients method, the p-value for the regression model F-test (0.0001) is below 0.05. The model is highly significant, and it can be concluded that all of the five IVs together can predict the auditors' job performance.

Besides, the result shows T-test p-values for three IVs such as roles stress (0.0021), time pressure (0.0096) and social influence pressure (0.0001) are below 5% level of significance. It means the researchers should reject the null hypothesis ( $H_0$ ) at 5% level of significance since there is a significant relationship between three of the IVs and DV. Meanwhile, T-test p-values for the remaining two IVs which are work overload (0.7594) and work-family conflict (0.0589) exceed the 5% level of significance. It proves that the null hypothesis should not be rejected since there is no significant relationship between work overload, work-family conflict and job performance. Although work overload and work-family conflict have been found that they have no significant relationship with job performance, both of these IVs are still negatively related with job performance.

To determine the model strength, the adjusted R-square statistic is used to interpret since R-square will add more unrelated IVs to a model and lead to the increase of R-square statistic. The adjusted R-square will only increase if added variables contribute significantly to the model (Hoffmann, 2005). The adjusted R-square in this model illustrates that 34.99% (Adj R-Sq = 0.3499) of the changes in job performance (DV) can be explained by all IVs. According to Wainaina (2008), the value of adjusted R-Square is relatively high at 0.30 which indicates a slightly better fit.

The equation of MLR is shown as below:

$$Y = 4.98416 - 0.15543\chi_1 - 0.02078\chi_2 - 0.18605\chi_3 - 0.10327\chi_4 - 0.22206\chi_5$$

$$\text{Job Performance} = 4.98416 - 0.15543 (\text{Roles Stress}) - 0.02078 (\text{Work Overload}) - 0.18605 (\text{Time Pressure}) - 0.10327 (\text{Work-Family Conflict}) - 0.22206 (\text{Social Influence Pressure})$$

## 4.4 Conclusion

Analysis and interpretation of the result has been discussed in this chapter. In the following chapter, the discussion and conclusion of the result will be presented.

## **CHAPTER 5: DISCUSSION, CONCLUSION AND IMPLICATIONS**

### **5.0 Introduction**

Interpretations on the result have been completed in the previous chapter. A short summary about the research results and discussion on research objectives will be included in this chapter. Limitation in the research project will be stated out. For the recommendations of the research, it provides a guideline to other researchers to implement further research that relates to the topic in the future.

### **5.1 Summary on Statistical Analysis**

#### **5.1.1 Summary of Descriptive Analysis**

##### **5.1.1.1 Respondent Profile**

According to Table 4.4 in the previous chapter, the gender of respondents is divided into 49.12% of male and 50.88% of female. Majority of the respondents (65.61%) fall in the age group of 21-30 and a minority of respondents is in the age group of 51-60 (7%). Data

collected shows that majority of the respondents are working in Perak (34.39%) and the least of the respondents are working in Terengganu (3.16%). Singled respondents (71.58%) are the majority. Most of the respondents have completed Degree (37.89%) and only few respondents own PhD qualification (1.75%). 58.95% of respondents have 1-5 years working experience in professional accounting, followed by 16 and above with the least percentage (9.82%). 59.65% of respondents have worked for their current employers for 1-3 years, while only 9.47% of respondents working for 10 & above years. For the current job level, Audit Junior (51.23%) is the largest group of respondents and Audit Partner (4.56%) is the minority.

### 5.1.1.2 Results of Central Tendencies Measurements

Table 5.1: Average of Central Tendency Measurement

	Variables	Items	Average Mean	Average Standard Deviation
IVs	Roles Stress (RS)	5	3.0976	1.10994
	Work Overload (WO)	5	3.8709	0.84983
	Time Pressure (TP)	5	3.6267	0.95064
	Work-Family Conflict (WF)	6	3.4041	1.01575
	Social Influence Pressure (SI)	5	3.1074	1.01530
DV	Job Performance (JP)	5	2.7074	0.91295

Source: Developed for the research

Based on the table above, the average mean for roles stress is 3.0976, work overload is 3.8709, time pressure is 3.6267, work-family conflict is 3.4041, social influence pressure is 3.1074 and job performance is 2.7074. From the table above, time pressure has the highest average mean and job performance has the lowest average mean. In overall, the average mean for all the IVs are more towards agree, whereas the DV is more towards disagree because researchers have recoded the DV.

Meanwhile, the average standard deviation for roles stress is 1.10994, work overload is 0.84983, time pressure is 0.95064, work-family conflict is 1.01575, social influence pressure



is 1.01530 and job performance is 0.91295. By referring to the table above, the highest average standard deviation is roles stress, whereas the lowest average standard deviation is work overload. In overall, the respondents are considered understandable the questionnaires since the average standard deviation is lower than 3.0. If the average standard deviation is above 3.0, it means that the respondents are confusing about the questionnaires.

## **5.1.2 Summary on Scale Measurement**

### **5.1.2.1 Results of Cronbach's Alpha Reliability Test**

Based on Table 4.6, it shows that all the IVs and DV are reliable except time pressure. Since the Cronbach's Alpha for time pressure (0.65) is less than 0.70, its reliability is questionable. However, a researcher Sekaran (2003) provides evidence to prove that Cronbach's Alpha within the range of 0.60 to 0.70 is considered acceptance. By referring to Table 4.7, Cronbach's Alpha of 31 variables is 0.842. It indicates that 84.2% of the questions are reliable and can be used to explain the results.

### 5.1.2.2 Result of Kolmogorov-Smirnov Normality Test

Table 5.2: Average of Normality Test

	Variables	Items	Average Skewness	Average Kurtosis
IVs	Roles Stress	5	-0.0080	-0.8153
	Work Overload	5	-0.5227	0.0687
	Time Pressure	5	-0.4146	-0.1412
	Work-Family Conflict	6	-0.3163	-0.4380
	Social Influence Pressure	5	-0.0822	-0.6553
DV	Job Performance	5	0.3029	-0.4378

Source: Developed for the research

Based on Table 5.2, it shows the results of the average skewness and kurtosis of each IVs and DV. The average skewness for roles stress is -0.0080, work overload is -0.5227, time pressure is -0.4146, work-family conflict is -0.3163, social influence pressure is -0.0822 and job performance is 0.3029. All the IVs have negative skewness, it can be said that the data points are skewed to the left. Meanwhile, the DV has a positive skewness, it means the data points are skewed to the right.

On the other hand, the average kurtosis for roles stress is -0.8153, work overload is 0.0687, time pressure is -0.1412, work-family conflict is -0.4380, social influence pressure is -0.6553 and job performance is -0.4378. All the IVs and DV have negative kurtosis and their distributions are relatively flatted except one of the IVs, which is work overload. This result indicates that the work overload has a relatively peaked distribution since its kurtosis is a positive value.

In conclusion, since all the results shown as above are within the range of +3 and -3, it can be said that the assumption of normality test is met (Garson, 2012).

### **5.1.3 Summary on Inferential Analysis**

#### **5.1.3.1 Results of Multicollinearity test**

By referring to Table 4.13, the correlation coefficient of all the IVs is below 0.80. So, there is no multicollinearity problem, which means no overlapping among all the IVs.

#### **5.1.3.2 Result of Multiple Linear Regression (MLR)**

Based on the Table 4.10, the following equation of MLR is formulated:

$$\text{Job Performance} = 4.98416 - 0.15543 (\text{Roles Stress}) - 0.02078 (\text{Work Overload}) - 0.18605 (\text{Time Pressure}) - 0.10327 (\text{Work-Family Conflict}) - 0.22206 (\text{Social Influence Pressure})$$

From the table 4.10, it shows that three types of work stress which are role stress, time pressure and social influence pressure have significant relationship with auditors' job performance whereas work overload and work-family conflict do not have significant relationship with auditors' job performance. So, the null hypotheses for those three variables (RS, TP & SI) need to be rejected while the null hypotheses for the remaining two variables (WO & WF) should not be rejected. Besides,  $\beta$  or the slopes illustrate that negative correlations exist between all five IVs and auditors' job performance. The equation has also indicated that for every increase in role stress, work overload, time pressure. Work-family conflict and social influence pressure, job performance will decline by 0.1554, 0.0208, 0.1861, 0.1033 and 0.2221 respectively, provided other variables remain unchanged.

## 5.2 Discussions of Major Findings

Table 5.3: Summary of the Hypotheses Testing Results

NO	RESEARCH OBJECTIVES	RESEARCH QUESTIONS	HYPOTHESES	RESULT
1.	To investigate the relationship between roles stress and job performance.	Is there a relationship between roles stress and job performance?	H <sub>1</sub> : There is a negative relationship between roles stress and job performance.	Pr >  t  0.0021 The hypothesis is supported.
2.	To determine the relationship between work overload and job performance.	Is there a relationship between work overload and job performance?	H <sub>2</sub> : There is a negative relationship between work overload and job performance.	Pr >  t  0.7594 The hypothesis is not supported.
3.	To examine the relationship between time pressure and job performance.	Is there a relationship between time pressure and job performance?	H <sub>3</sub> : There is a negative relationship between time pressure and job performance.	Pr >  t  0.0096 The hypothesis is supported.
4.	To analyze the relationship between work-family conflict and job performance.	Is there a relationship between work-family conflict and job performance?	H <sub>4</sub> : There is a negative relationship between work-family conflict and job performance.	Pr >  t  0.0589 The hypothesis is not supported.
5.	To examine the relationship between social influence pressure and job performance.	Is there a relationship between social influence pressure and job performance?	H <sub>5</sub> : There is a negative relationship between social influence pressure and job performance.	Pr >  t  <0.0001 The hypothesis is supported.

Source: Developed for the research

The first finding of the research,  $H_1$  is supported. The hypothesis,  $H_1$  indicates that roles stress is negatively related to job performance. The result of MLR shows that  $H_1$  is supported because p-value (0.0021) is less than 0.05. In addition, this result is supported by Mohd Nor (2011) where roles stress has a negative relationship on auditors' job performance. This is because roles stress will affect the audit quality of the auditors' judgments.

For the second hypothesis,  $H_2$  is not supported. It indicates that work overload is not significantly related to job performance. The result shows that  $H_2$  is not supported because p-value (0.7594) is more than 0.05. Moreover, this result is not supported by Ladebo and Awotunde (2007). Next, Manzoor, Awan, and Marian (2012) mentioned that auditors' job performance was not significantly related to work overload, by which the auditors are still able to perform well without affected by work stress because of the better conditions in working areas.

The next hypothesis,  $H_3$  is supported.  $H_3$  indicates that time pressure is negatively related to job performance. The result shows that  $H_3$  is supported because p-value (0.0096) is less than 0.05. Furthermore, this result is supported by Arnold et al. (2003) where time pressure has a negative relationship on auditors' job performance. This is because time pressure will affect the audit efficiency as there may have possible misstatements to be occurred.

Other than that,  $H_4$  is not supported. It indicates that work-family conflict is not significantly related to job performance. The result shows that  $H_4$  is not supported because p-value (0.0589) is more than 0.05. This result is not supported by Gilboa et al. (2008). Bhuian, Menguc and Borsboom (2003) mentioned work-family conflict is related to life satisfaction but not significantly related to auditors' job performance. Moreover, Mahmood Anwar and Khurram Shahzad (2011) expressed that there is no remarkable relationship between work-family conflict and job performance. Auditors improve their job performance by maintaining work-life balance.

The last hypothesis, H<sub>5</sub> is supported. H<sub>5</sub> indicates that social influence pressure is negatively related to job performance. The result shows that H<sub>5</sub> is supported because p-value (0.0001) is less than 0.05. Besides that, this result is supported by Clayton et al. (2010) where social influence pressure has a negative relationship on auditors' job performance. This is because social influence pressure will affect the judgments and decisions of the auditors.

In conclusion, auditors' job performance is influenced by all IVs. However, roles stress, time pressure and social influence pressure have significant negative relationship on auditors' job performance while work overload and work-family conflict have no significant negative relationship on auditors' job performance.

## **5.3 Implications of the study**

### **5.3.1 Managerial Implications**

The findings of this research provide a few implications to auditing field in Malaysia. The results generated have supported that the auditors' job performance are influenced by work stress. This study showed that job performance is influenced by all the IVs. Hence, it is important to gain understanding about the types of work stress and attempt to find solutions in order to reduce any adverse influence that the auditors faced in the workplace.

From this research, roles stress has been found to have a significant relationship with job performance. Thus, the management of the audit firms should provide 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. The employers are advised to give clear goals about their firms and job scope on the first day the auditors start to work. This is because there are different expectations and requirements needed by different firms for the auditors in performing their tasks.

Next, time pressure has also been found to have significant relationship with job performance. In order to reduce time pressure, audit firms can provide seminars such as time management to the auditors so they can manage their time more effectively. Moreover, audit manager can introduce some flexible work arrangements in respect to the work schedules such as providing different working time slots for auditors to choose.

Furthermore, there is a significant relationship between social influence pressure and auditors' job performance. So, it is essential for the employers to seek some solutions that can reduce the social influence pressure such as emphasizing ethical decision making and encouraging all levels of subordinates to share their opinions on the tasks given during the meetings without interference from the superiors. Thus, it can ensure they are committed to the organisation instead of blindly committed to the superiors that violates the goals of an audit firm.

Although work overload and work-family conflict have no significant relationship with job performance, both of these IVs are still negatively related with job performance. Therefore, it is advisable that audit manager should focus more on roles stress, time pressure and social influence pressure in order to reduce auditors' stress.

Although work overload has no significant relationship with job performance, audit manager should build a team management for auditors to work in a team in order to mitigate the auditors' stress. Auditors can get a helping hand whenever their works are piled up. Thus, auditors are able to manage their work better as every team member is able to provide advices in planning those audit tasks.

Moreover, work-family conflict has also not significantly related to job performance. However, the employers should not neglect auditors' work-family conflict pressure during performing huge amount of works. The employers should implement some policies such as alternating Saturday off policy. All audit firms are also advisable to organise some family activities to encourage the auditors participate with their family members to tighten their family relationship. Thus, they are able to balance out their work and family demands.

In overall, audit firms can implement training programs such as stress management training to auditors in order to reduce their stress. These training programs should focus on the way to manage the stress in the auditing working environment. In return, auditors will indirectly increase their productivity and more committed to the organisation since they are able to release their work stress appropriately.

## **5.4 Limitations of the Study**

There are some limitations that should be highlighted in this research which cause the accuracy of the result become questionable. Thus, it is important to identify the limitations which can provide an advance understanding and allow continuous improvement of the research's quality.

Firstly, since the target respondents are focused only in Peninsular Malaysia and the sample sizes are relatively small, it acts as a limiting factor in representing all the auditors in whole Malaysia. Without including auditors in Sabah and Sarawak, the research results may insufficient to make an overall conclusion. Besides, 285 target respondents may unable to reflect all the auditors in Peninsular Malaysia. Although current study's sample size was



adequate to obtain sufficient statistical power, it still considers a small power to represent a wider population.

The second limitation is this research study only applied self-administered method which is survey questionnaire. The respondents may unaware of the questions asked in the questionnaire and simply fill in the answers. Moreover, they may not reveal their true thought and behaviours on their usual job performance due to the sensitive nature of the auditors' code of ethic conducts asked in the questionnaire. Therefore, it may unable to provide reliable evidence to generate the best result.

Furthermore, this study is not specifying enough since there are only five variables of work stress have been included. It is being argued that there are potentially other types of work stress are not discovered by this research. So, additional IVs should be increased for future research test.

Additionally, another limitation is time constraint in completing this research. The researchers are given half of the year in accomplishing this study. Thus, there is lack of time to conduct more comprehensive research regarding the work stress management interventions in the auditing firms to raise the awareness of the important in managing the work stress among the auditors.

Moreover, lack of research topic regarding work stress affects auditors' job performance in Malaysia is also one of the limitations. Most of the researches are carrying out in foreign country, but not in Malaysia context. So, it may not totally reflect the true structure that happens in Malaysia.

## 5.5 Recommendations for Future Research

By providing recommendations to future research regarding the limitations discussed earlier, it will give a briefly idea to future researchers on how to begin a research project and provide solutions to overcome the limitations of study.

Since the findings and objectives in this research are only focused on auditors in Peninsular Malaysia, it is an opportunity for future researchers to increase the sample sizes by including the auditors who are working in Sabah and Sarawak as their target respondents. For an advance studies, scope of the research can be enlarged whereby it can be expanded to worldwide. As the sample size increases, it will increase the probability to represent the population.

The future study is recommended to apply various data collection methods such as interviews or telephone questionnaire. It is a more flexible approach and can reduce respondents' biased response. Through interviewing process, the researchers are able to identify and analyse the respondents' real opinions by observing their facial expression and body gestures. Although they tried to hide their true thoughts, the researchers still can see through their thoughts and modify the interpretation on the research.

There are not only five variables of work stress available. Auditors' job performance might also being affected by other variables such as physical environment, job security and management style. Additional IVs should be included to enhance the creditworthy of the research and achieve a more comprehensive research.

Besides, it is suggested that the research can be enhanced to longitudinal study. By introducing longitudinal study, it will be interesting to investigate whether work stress will be different if a stress management programme is implemented specifically designed for the

different subgroups of the auditing firms. Future researchers may conduct a test on how the auditors' coping ability of work stresses to improve the job performance.

Lastly, future researchers are recommended to carry out more research which related to this topic in Malaysia in order to enrich the sources of journal articles for future researchers who are interested on this topic. Due to different characteristics on foreign countries may cause inaccurate results, the research should be conducted in Malaysia.

## **5.6 Conclusion**

In this chapter, short summary and discussion on limitation and recommendation of this research are included.

(11046 words, excluding all the titles and tables)

## **References**

- Adkins, C. L., Russell, C. J., & Werbel, J. D. (1994). Judgments of fit in the selection process: The role of work value congruence. *Personnel Psychology*, 47(3), 605–623.
- Ahmad, A. (2008). Direct and indirect effects of work-family conflict on job performance. *The Journal of International Management Studies*, 3 (2), 176-180.
- Ahmad, A. (2008). Job, family and individual factors as predictors of work-family conflict. *The Journal of Human Resource and Adult Learning*, 4 (1), 57-65.
- Ahmad, Z., & Taylor, D. (2009). Commitment to independence by internal auditors: The effects of role ambiguity and role conflict. *Managerial Auditing Journal*, 24 (9), 899-925.
- Ali, F., Farooqui, A., Amin, F., Yahya, K., Idrees, N., Amjad, M., Ikhlaq, M., Noreen, S., & Irfan, A. (2011). Effects of stress on job performance. *International Journal of Business and Management Tomorrow*, 1 (2), 1-7.
- Almer, E. D., & Kaplan, S. E. (2002). The effects of flexible work arrangements on stressors, burnout, and behavioral job outcomes in public accounting. *Behavioral Research in Accounting*, 14, 1–34.
- Anwar, M., & Shahzad, K. (2011). Impact of work-life conflict on perceived employee performance: Evidence from Pakistan. *European Journal of Economics, Finance and Administrative Sciences*, 31, 82-85.
- Arandelovic, M., & Ilic, I. (2006). Stress in workplace - possible prevention. *Medicine and Biology*, 13 (3), 139-144.
- Arnold, V., Sutton, S. G., Hayne, S. C., & Smith, C. A. P. (2000). Group decision making: The impact of opportunity-cost time pressure and group support systems. *Behavior Research in Accounting*, 12, 69-97.

- Aryee, S., Srinivas, E. S., & Tan, H. H. (2005). Rhythms of life: Antecedents and outcomes of work-family balance in employed parents. *Journal of Applied Psychology, 90*(1), 132-146.
- Ashton, R. H. (1990). Pressure and performance in accounting decision settings: paradoxical effects of incentives, feedback, and justification. *Journal of Accounting Research, 28*, 148-180.
- Aziz, M. (2004). Role stress among indian information technology sector. *Women in Management Review, 19* (7), 356-363.
- Babbie, E. R. (2008). *The Practice of Social Research* (6th ed.). Wadsworth: Thomson Learning Inc.
- Babin, B. J., & Boles, J. S. (1998). Employee behavior in a service environment: A model and test of potential differences between men and women. *Journal of Marketing, 62* (2), 7-91.
- Bhuiyan, S. N., Menguc, B., & Borsboom, R. (2005). Stressors and job outcomes in sales: A triphasic model versus a linear-quadratic-interactive model. *Journal of Business Research, 58* (2), 141-150.
- Beauchamp, M. R., Bray, S. R., Fielding, A., & Eys, M. A. (2004). A multilevel investigation of the relationship between role ambiguity and role efficacy in sport. *Psychology of Sport and Exercise, 6*, 289-302.
- Beehr, T. A., & Glazer, S. (2005). Organizational role stress. In J. Barling, E. K. Kelloway and M. R. Frone (Eds.), *Handbook of Work Stress* (pp. 7-33). Thousand Oaks, CA: Sage.
- Blau, G. J., & Boal, K. B. (1987). Conceptualizing how job involvement and organizational commitment affect turnover and absenteeism. *The Academy of Management Review, 12*(2), 288-300.
- Braun, R. L. (2000). The effect of time pressure on auditor attention to qualitative aspects of misstatements indicative of potential fraudulent financial reporting. *Accounting, Organizations and Society, 25*, 243-259.

- Bretz, R. D., & Judge, T. A. (1994). Person-organization fit and the theory of work adjustment: Implications for satisfaction, tenure, and career success. *Journal of Vocational Behaviour*, *44*, 32-54.
- Brigham, K. H., De Castro, J. O., & Shepherd, D. A. (2007). A person-organization fit model of owner-managers' cognitive style and organizational demands. *Entrepreneurship Theory and Practice*, *31*, 29-51.
- Buckingham, D. A. (2004). *Associations among stress, work overload, role conflict and self-efficacy in maine principals*. Unpublished doctor thesis, University of Maine, Orono, Maine, United States.
- Burns, A. C., & Bush, R. F. (2006). *Marketing Research* (5<sup>th</sup> ed.). New Jersey, USA.
- Campbell, M. C., Sheridan, J. B., & Campbell, K. Q. (1988). How do accountants cope with stress? *The Woman CPA*, *50* (3), 4-7.
- Caplan, R. D. (1987). Person-environment fit theory and organizations: Commensurate dimensions, time perspectives, and mechanisms. *Journal of Vocational Behavior*, *31*, 248-267.
- Caplan, R. D., Cobb, S., French, J. R., Harrison, R. D., & Pinneau, S. R. (1975). *Job demands and worker health: Main effects and occupational differences*. Washington, U.S: Government Printing Office.
- Chadegani, A. A. (2011). Review of studies on audit quality. *International Conference on Humanities, Society and Culture*, *20*, 312-317.
- Chatman, J. A. (1989). Improving interactional organizational research: A model of person-organization fit. *Academy of Management Review*, *14* (3), 333-349.
- Chatman J. (1991). Matching people and organizations: selection and socialization in public accounting firms. *Administrative Science Quarterly*, *36*, 459-484.
- Chi, H. K., Yeh, H. R., & Chiou, C. Y. (2008). The mediating effects of internal marketing on transformational leadership and job performance of insurance salespersons in Taiwan. *The Business Review*, *11* (1), 173-180.

- Chong, V. K., & Syarifuddin, I. (2010). The effect of obedience pressure and authoritarianism on managers' project evaluation decisions. *Advances in Accounting, incorporating Advances in International Accounting*, 26 (2), 185–194.
- Chow, C. W., Ho, J. L., & Vera-Munoz, S. C. (2008). Exploring the extent and determinants of knowledge sharing in audit engagements. *Asia-Pacific Journal of Accounting & Economics*, 15, 141-160.
- Clayton, B. M., Van Staden, C. J., & Lynch, B. (2010, July). *The impact of social influence pressure on professional accountants' ethical reasoning*. Paper presented at the 6th Asia Pacific Interdisciplinary Research in Accounting Conference (APIRA 2010), Sydney, Australia.
- Colbert, A. E. (2004). Understanding the effects of transformational leadership: The mediating role of leader-follower value congruence. Unpublished doctoral dissertation, University of Iowa.
- Cools, E., & Broeck, H. V. (2007). *Cognitive styles and person-environment fit: Investigating the impact of cognitive (mis)fit*. Hoveniersberg 24, Ghent University.
- Cooper, C. L., Dewe, P. J., & O'Driscoll, M. P. (2001). *Organizational stress: A review and critique of theory, research and applications*. Thousand Oaks, CA: Sage publications.
- Cooper, D. R. & Schindler, P. S. (2008). *Business research methods* (10th ed.). New York: McGraw-Hill.
- Cope, C. M. (2003). *Occupational stress, strain and coping in a professional accounting organization*. Master's thesis, University of South Africa, South Africa.
- Corrado, D. D., Pellarin, E., & Agostini, T. A. (2011). The phenomenon of social influence on the football pitch: Social pressure from the crowd on referees' decisions. *Review of Psychology*, 18(1), 33-36.
- Dalton, D. R., Hill, J. W., & Ramsay, R. J. (1997). Women as managers and partners: Context specific predictors of turnover in international public accounting firms. *Auditing*, 16 (1), 29-50.

- Daugherty, B., Dickins, D., & Higgs, J. (2009). *Audit partner rotation: An analysis of benefits and costs*. Retrieved July 28, 2012, from <http://aaahq.org/meetings/AUD2010/AuditPartnerRotation.pdf>
- Davis, S., DeZoort, F. T., & Kopp, L. S. (2006). The effect of obedience pressure and perceived responsibility on management accountant's creation of budgetary slack. *Behavioral Research in Accounting, 18*, 19-35.
- Deal, T. E., & Kennedy, A. A. (1982). *Corporate cultures*. Reading, MA: Addison-Wesley.
- DeZoort, T. (1998). Time pressure research in auditing: Implications for practice. *The Auditor's Report, 22*, 11-13.
- Di Corrado, D., Pellarin, E., & Agostini, T. A. (2011). The phenomenon of social influence on the football pitch: Social pressure from the crowd on referees' decisions. *Review of Psychology, 18* (1), 33-36.
- Dilshad, M., & Latif, M. I. (2011). Faculty role perceptions at university level. *Bulletin of Education and Research, 33* (2), 39-48.
- Dobroteanu, L., & Dobroteanu, C. L. (2002). Auditing concepts and practice national and international management approach. *Economic Publishing House, Bucharest* (in Romanian), page 10.
- Dorrestijn, H. (2007). *The effects of time urgency and pacing behavior on team performance*. Unpublished master's thesis, Maastricht University, Netherlands.
- Edwards, J. R. (1991). Person-job fit: A conceptual integration, literature review and methodological critique. *International Review of Industrial Organizational Psychology, 6*, 283-357.
- Edwards, J. R. (1996). An examination of competing versions of the person-environment fit approach to stress. *Academy of Management Journal, 39* (2), 292-339.
- Edwards, J. R. (2008). Person-environment fit in organizations: An assessment of theoretical progress. *Academy of Management Annals, 2* (1), 167-230.



- Eggerth, D. E. (2008). From theory of work adjustment to person–environment correspondence counseling: Vocational psychology as positive psychology. *Journal of Career Assessment, 16*(1), 60-74.
- Fay, D., Sonnentag, S., & Frese, M. (2001). Stressors, innovation and personal initiative: are stressors always detrimental? In C. L. Cooper (Ed.), *Theories of organizational stress* (pp. 170-189). New York: Oxford University Press.
- Field, A. P. (2005). Is the meta-analysis of correlation coefficients accurate when population correlations vary? *Psychological Methods, 10* (4), 444-467.
- Fisher, R. T. (2001). Role stress, the Type A behavior pattern, and external auditor job satisfaction and performance. *Behavioral Research in Accounting, 13*, 143–170.
- Fogarty, T. J., Jagdip, S., Gary, K. R., & Ronald, K. M. (2000). Antecedents and consequences of burnout in accounting: Beyond the role stress model. *Behavioral Research in Accounting, 12*, 31–68.
- French, J. R. P., Caplan, R. D., & Harrison, R. V. (1982). *The mechanisms of job stress and strain*. London: Wiley.
- Garcia, A., & Herrbach, O. (2010). Organizational commitment, role tension and affective states in audit firms. *Managerial Auditing Journal, 25* (3), 226-239.
- Garson, G. (2012). *Testing statistical assumptions*. Asheboro: G. David Garson and Statistical Associates Publishing.
- Gilboa, S., Shirom, A., Fried, Y., & Cooper, C. (2008). A meta-analysis of work demand stressors and job performance: Examining main and moderating effects. *Personnel Psychology, 61*, 227-271.
- Gomaa, M. I. I. (2005). *The effect of time pressure, task complexity and litigation risk on auditors' reliance on decision aids*. Unpublished dissertation, Maastricht University, Netherlands.
- Gostautaitė, B., & Buciuniene, I. (2010). Integrating job characteristics model into the Person-Environment fit framework. *Economics and Management, 15*, 505-511.
- Hair, J. F., Babin, B., Money, A. H., & Samouel, P. (2003). *Essentials of business research methods*. Hoboken, NJ: John Wiley & Sons Inc.

- Hair, J. F., Black, W. C., Babin, B. J., Anderson, R. E., & Tatham, R. L. (2006). *Multivariate Data Analysis* (6 ed.). New Jersey: Pearson Prentice Hall.
- Harrington, J. M. (2001). Health effects of shift work and extended hours of work. *Occupational and Environmental Medicine*, 58 (1), 68-72.
- Harrison, R. V. (1978). Person-environment fit and job stress. In C. L. Cooper, & Payne, R. (Ed.), *Stress at Work* (pp. 175-205). New York: Wiley.
- Health and Safety Executive (2001). *Tackling work-related stress*. London: HSE Books.
- Hesketh, B. (1993). Measurement issues in industrial and organizational psychology. In C. L. Cooper, & I. T. Robertson (Ed.), *International Review of Industrial and Organizational Psychology* (pp. 133-172). New York: Wiley.
- Hoffmann, J. P. (2005). *Linear regression analysis: Assumptions and applications*. Unpublished master's thesis, Brigham Young University.
- Holland, J. L. (1985). *Making vocational choices: A theory of vocation personalities and work environments*. Englewood Cliffs, NJ: Prentice-Hall.
- House, J. S., Wells, J. A., Landerman, L. R., McMichael, A. J., & Kaplan, B. H. (1979). Occupational stress and health among factory workers. *Journal of Health and Social Behavior*, 20 (2), 139-160.
- Hsieh, H. L., Huang, L. C., & Su, K. J. (2004). Work stress and job performance in the hi-tech industry: A closer view for vocational education. *World Transactions on Engineering and Technology Education*, 3 (1), 147-150.
- Hyatt, T. A. (1995). *The effects of audit firm structure and auditors' locus of control on job stress, job satisfaction and performance*. Unpublished doctor dissertation, University of Arizona, Tucson, United States.
- Hyatt, T. A., & Lovig, A. L. (2002, January). *Senior auditors' response to premature sign-off by a staff member: Additional insights*. Paper Presented at the American Accounting Association Audit Mid-Year Meeting, Research Roundtable, Orlando, FL.
- Ismail, M. I. & Tan, T. H. (2011). Identifying work-related stress among employees in the Malaysian financial sector. *World Journal of Management*, 3 (2), 229-243.

- Jackson, S. E., Brett, J. F., Sessa, V. I., Cooper, D. M., Julin, J. A., & Peyronnin, K. (1991). Some differences make a difference: Individual dissimilarity and group heterogeneity as correlates of recruitment, promotions, and turnover. *Journal of Applied Psychology*, 76(5), 675-689.
- Jansen, K. J., & Kristof-Brown, A. (2006). Toward a multidimensional theory of person-environment fit. *Journal of Managerial Issues*, 18, 193-212.
- Javady, M., Asadollahi, A., & Tarokh, E. (2012). The examination of the relationship between role stress with customer orientation and job performance of retail salespeople. *American Journal of Scientific Research*, 47, 57-68.
- Johnson, S., Cooper, C., Cartwright, S., Donald, I., Taylor, P., & Millet, C. (2005). The experience of work-related stress across occupations. *Journal of Managerial Psychology*, 20 (2), 178 – 187.
- Jones, A., Norman, C. S., & Wier, B. (2010). Healthy lifestyle as a coping mechanism for role stress in public accounting. *Behavioral Research in Accounting*, 22 (1), 21-41.
- Judge, T. A., & Ferris, G. R. (1992). The elusive criterion of fit in human resource staffing decisions. *Human Resource Planning*, 15 (4), 47-67.
- June, S., & Mahmood, R. (2011). The relationship between role ambiguity, competency and person-job fit with the job performance of employees in the service sector smes in Malaysia. *Business Management Dynamics*, 1 (2), 79-98.
- Kakkos, N., & Trivellas, P. (2011, July). *Investigating the link between motivation, work stress and job performance. evidence from the banking industry*. Paper presented at the 8th International Conference on Enterprise Systems, Accounting and Logistics (8th ICESAL 2011), Thassos, Greece.
- Kalbers, L. P., & Cenker, W. J. (2008). The impact of exercised responsibility, experience, autonomy, and role ambiguity on job performance in public accounting. *Journal of Managerial Issues*, 20 (3), 327-347.
- Karatepe, O. M., & Tekinkus, M. (2006). The effects of work-family conflict, emotional exhaustion, and intrinsic motivation on job outcomes of front-line employees. *International Journal of Bank Marketing*, 24 (3), 173 – 193.

- Kazmi, R., Amjad, S., & Khan, D. (2008). Occupational stress and its effect on job performance: a case study of medical house officers of district abbotabad. *Journal of Ayub Medical College, 20* (3), 135-139.
- Kelley, T., Margheim, L., & Pattison, D. (2005). Survey on the differential effects of time deadline pressure versus time budget pressure on auditor behavior. *Journal of Applied Business Research, 15* (4), 23-36.
- Kinnunen, U., Feldt, T., Geurts, S., & Pulkkinen, L. (2006). Types of work-family interface: Well-being correlates of negative and positive spillover between work and family. *Scandinavian Journal of Psychology, 47*, 149-162.
- Khan, R. A., Khan, F. A., Khan, D. M., & Shakeel, M. (2011). Impact of flexible scheduling on employee performance regarding stress and work-family conflict. *Far East Journal of Psychology and Business, 4* (3), 1-13.
- Krishnan, R. K. (2002). Transformational leadership and value system congruence. *International Journal of Value-Based Management, 15*, 19-33.
- Kristof, A. (1996). Person-organization fit: an integrative review of it's conceptualizations, measurement, and implications. *Personnel Psychology, 49*, 1-49.
- Kristof-Brown, A. L., Ryan, D., Zimmerman, E. C., & Johnson (2005). Consequences of individuals, fit at work: a meta-analysis of person-job, person-organization, person-group and person-supervisor fit. *Personnel Psychology, 58*, 281–342.
- Kim, S. E., & Lee, J. W. (2010). Impact of competing accountability requirements on perceived work performance. *The American Review of Public Administration, 40* (1), 100-118.
- Ladebo, O. J., & Awotunde, J. M. (2007). Emotional and behavioral reactions to work overload: Self-efficacy as a moderator. *Current Research in Social Psychology, 13* (8), 86-100.
- Lee, L. (2004). Internal auditors and job stress. *Managerial Auditing Journal, 19* (9), 1119-1130.

- Lopez, D. M., & Peters, G. F. (2011). *The effect of workload compression on audit quality*. Retrieved August 2, 2012, from <http://comp.uark.edu/~peters/WLC2011.pdf>
- Lord, A. T., & DeZoort, F. T. (2001). The impact of commitment and moral reasoning on auditors' responses to social influence pressure. *Accounting, Organizations and Society*, 26 (3), 215-235.
- Lynch, K. D. (2007) Modelling role enactment: Linking role theory and social cognition, *Journal for the Theory of Social Behaviour*, 37(4), 379-399.
- Malhotra, N., & Peterson, M. (2006). *Basic marketing research: A decision-making approach* (2nd ed.). New Jersey: Prentice Hall.
- Malik, O. F., Waheed, A., & Malik, K. (2010). The mediating effects of job satisfaction on role stressors and affective commitment. *International Journal of Business and Management*, 5 (11), 223-235.
- Manzoor, A., Awan, H., & Mariam, S. (2012). Investigating the impact of work stress on job performance: A study on textile sector of Faisalabad. *Asian Journal of Business and Management Sciences*, 2 (1), 20-28.
- Margheim, L., Kelley, T., & Pattison, D. (2005). An empirical analysis of the effects of auditor time budget pressure and time deadline pressure. *Journal of Applied Business Research*, 21 (1), 23-36.
- Mazman, S. G., Usluel, Y. K., & Cevik, V. (2009). Social influence in the adoption process and usage of innovation: Gender differences. *International Journal of Social and Human Sciences*, 49 (3), 409-412.
- McDaniel, L. S. (1990). The effects of time pressure and audit program structure on audit performance. *Journal of Accounting Research*, 28 (2), 267-285.
- McNamara, S. M., & Liyanarachchi, G. A. (2008). Time budget pressure and auditor dysfunctional behavior within an occupational stress model. *Accountancy Business and the Public Interest*, 7 (1), 1-43.
- Mohd Nor, M. N. (2011). *Auditor Stress: Antecedents and relationships to audit quality*. Unpublished doctor thesis, Edith Cowan University, Perth, Western Australia.

- Monero-Jmenez, B., Mayo, M., Sanz-Vergel, A. I., Geurts, S., Rodriguez-Munoz, A., & Garrosa, E. (2008). *Effects of work-family conflict on employee's well-being: The moderating role of recovery experiences* (IE Business School Working Paper). Retrieved June 28, 2012, from [www.latienda.ie.edu/working\\_papers\\_economia/WP08-23.pdf](http://www.latienda.ie.edu/working_papers_economia/WP08-23.pdf)
- Moore, J. (2000). One road to turnover: An examination of work exhaustion in technology professionals. *MIS Quarterly*, 24 (1), 141-168.
- Nelson, M. W., & Tan, H. T. (2005). Judgment and decision making research in auditing: A task, person, and interpersonal interaction perspective. *Auditing: A Journal of Practice and Theory*, 24, 41-71.
- Neuman, W. L. (2006). *Social Research Methods* (6th ed.). Sydney: Pearson Education.
- Noor, N. M. (2003). Work and family related variables, work-family conflict and women's well-being: Some observations. *Community, Work & Family*, 6, 297-319.
- Nygaard, A., & Dahlstrom, R. (2002). Role stress and effectiveness in horizontal alliances. *Journal of Marketing*, 66, 61-82.
- Onyemah, V. (2008). Role ambiguity, role conflict, and performance: Empirical evidence of an inverted-U relationship. *Journal of Personal Selling & Sales Management*, 28 (3), 299-313.
- Ortqvist, D., & Wincent, J. (2006). Prominent consequences of role stress: A meta-analytic review. *International Journal of Stress Management*, 13(4), 399-422.
- Pasewark, W. R., & Viator, R. E. (2006). Sources of work-family conflict in the accounting profession. *Behavioral Research in Accounting*, 18, 147-165.
- Pervin, L. A. (1967a). Satisfaction and perceived self-environment similarity: A semantic differential study of student-college interaction. *Journal of Personality*, 35, 623-634.
- Pervin, L. A. (1967b). A twenty-college study of student x college interaction using TAPE (Transactional Analysis of Personality and Environment): Rationale, reliability, and validity. *Journal of Educational Psychology*, 58, 290-302.

- Pierce, B., & Sweeney, B. (2004). Management control in audit firms: A qualitative examination. *Accounting, Auditing and Accountability Journal*, 17, 779 – 812.
- Posig M., & Kickul, J. (2004). Work-role expectations and work family conflict: Gender deferences in emotional exhaustion. *Women in Management Review*, 19(7), 373-386.
- Ramasodi, J. M. B. (2010). *Factors influencing job satisfaction among healthcare professionals at south rand hospital*. Unpublished master dissertation, University of Limpopo, Limpopo Province, South Africa.
- Research Methods in Psychology* (2010). Retrieved July 22, from [http://fds.oup.com/www.oup.com/pdf/oxed/secondary/psychology/explore\\_ch\\_3.pdf](http://fds.oup.com/www.oup.com/pdf/oxed/secondary/psychology/explore_ch_3.pdf)
- Rizzo, J. R., House, R. J., & Lirtzman, S. I. (1970). Role conflict and ambiguity in complex organizations. *Administrative Science Quarterly*, 15 (2), 150-163.
- Robbins, S. P. & Judge, T. A. (2008). *Essentials of organizational behavior* (9th ed.). New Delhi: Pearson-Prentice Hall.
- Rodriguez-Escudero, A. I., Carbonell, P., & Munuera-Aleman, J. L. (2010). Positive and negative effects of team stressors on job satisfaction and new product performance. *Journal of Product Innovation Management*, 27 (6), 856-868.
- Russell, J. (2010). Chapter 3: Research methods in psychology. Exploring Psychology Study and Revision Guide for AS Level AQA A (Ed.), *Proof Copy* (pp.36-59). New York: Oxford University Press.
- Sabatella, E., & Franquesa, R. (2004). Manual of fisheries sampling surveys: methodologies for estimations of socio-economic indicators in the mediterranean sea. *Studies and Reviews: General Fisheries Commission for the Mediterranean*, 73, 1-37.
- Salehi, M., Gahderi, A., & Rostami, V. (2012). A study of job satisfaction between external and internal auditors: An iranian scenario. *Research Journal of Applied Sciences, Engineering and Technology*, 4 (10), 1300-1309.
- Schneider, B. (2001). Fits about fit. *Applied Psychology: An International Review*, 50 (1), 141–152.

- Schein, E. (1992). *Organizational culture and leadership* (3<sup>rd</sup> ed.). San Francisco: Jossey-Bass.
- Sekaran, U. (2003). *Research methods for business: A skill building approach* (4<sup>th</sup> ed.). New York: John Wiley & Sons, Inc.
- Sekiguchi, T. (2004). Toward a dynamic perspective of person-environment fit. *Osaka Keidai Ronshu*, 55 (1), 177-190.
- Shafei, M. N., Awang, A. F., & Wan Mohamad, W. M. Z. (2011). Prevalence of metabolic syndrome and its associated factors among female nurses in a teaching hospital in north-eastern state of Malaysia. *Journal of Public Health and Epidemiology*, 3 (9), 394-400.
- Shaughnessy, J. J., Zechmeister, E. B., & Zechmeister, J. S. (2009). *Research Methods in Psychology* (8<sup>th</sup> ed.). New York, NY: McGraw-Hill Companies.
- Singh, J., Goolsby, J. R., & Rhoads, G. K. (1994). Behavioral and psychological consequences of boundary spanning burnout for customer service representatives. *Journal of Marketing Research*, 31, 558-569.
- Spokane, A. R., Meir, E., & Catalano, M. (2000). Person-environment congruence and Holland's theory: A review and reconsideration. *Journal of Vocational Behavior*, 57, 137-187.
- Stewart, J., & Subramaniam, N. (2010). Internal audit independence and objectivity: emerging research opportunities. *Managerial Auditing Journal*, 25 (4), 328-360.
- Suhayati, E. (2012, March). *The influence of audit fee, audit time budget pressure and public accountant attitude on the public accountant dysfunctional behavior and it's implication on audit quality survey on 'small' scale public accounting firm's in java*. Paper Presented at 3rd International Conference on Business and Economic Research (3rd ICBER 2012), Bandung, Indonesia.
- Sulityawati, A. I., Janie, D. N. A., & Sulistyanti, R. (2011). *The influence of Gender, Obedience Pressure, Task Complexity, Experience, and Knowledge on Audit Judgment (Empirical Study on Accounting Firms in Central Java)*. Paper Presented at Proceeding



of International Accounting Conference at Accounting Department, Faculty of Economic University Negeri Surabaya, Indonesia.

Super, D. E. (1953). A theory of vocational development. *American Psychologist*, 8, 185-190.

Sweeney, J. T., & Summers, S. L. (2002). The effect of busy season workload on public accountants' job burnout. *Behavioral Research in Accounting*, 14, 223-246.

Tang, Y. T., & Chang, C. H. (2010). Impact of role ambiguity and role conflict on employee creativity. *African Journal of Business Management*, 4 (6), 869-881.

*The source of Malaysia's official statistics*. (2013, February). Retrieved June 29, 2012, from <http://www.statistics.gov.my/portal/index.php>

Tom, V. R. (1971). The role of personality and organizational images in the recruiting process. *Organizational Behavior and Human Performance*, 6, 573-592.

Umar, A., & Anandarajan, A. (2004). Dimensions of pressures faced by auditors and its impact on auditors' independence: A comparative study of the USA and Australia. *Managerial Auditing Journal*, 19 (1), 99-116.

Universal Accreditation Board. (2003). *Table for determining random sample size from a given population*. Retrieved September 28, 2012, from <http://www.praccreditation.org/secure/documents/coachHO16.PDF>

Van Vianen, A. E. M. (2000). Person-organization fit: The match between newcomers' and recruiters' preferences for organizational cultures. *Personnel Psychology*, 53, 113-149.

Van Vianen, A. E. M., Shen, C. T., & Chuang, A. (2011). Person-organization and person-supervisor fits: Employee commitments in a chinese context. *Journal of Organizational Behavior*, 32, 906-926.

Venkatesh, V., & Davis, F. D. (2000). A theoretical extension of the technology acceptance model: Four longitudinal field studies. *Management Science*, 45 (2), 186-204.

Viator, R. E. (2001). The association of formal and informal public accounting mentoring with role stress and related job outcomes. *Accounting, Organizations and Society*, 26 (1), 73-93.

- Wainaina, G. J. (2008). *Economic value added (EVA) and market returns. The case of companies quoted on the Nairobi stock exchange*. Unpublished master's thesis, University of Nairobi.
- Wexley, K. N., Alexander, R. A., Greenawalt, J. P., & Couch, M. A. (1980). Attitudinal congruence and similarity as related to interpersonal evaluations in manager-subordinate dyads. *Academy of Management Journal*, 23 (2), 320-330.
- Zheng, W. B., Liu, H. J., & Yang, L. (n.d.). Person-environment fit for the intelligentsia management: A integrative review and a proposed future research. *International Review of Business and Social Sciences*, 1 (3), 1-16.
- Zikmund, W. (2003). *Essentials of marketing research*. Mason, Ohio: South-Western.



**UNIVERSITI TUNKU ABDUL RAHMAN**

**Faculty of Business and Finance**

**BACHELOR OF COMMERCE (HONS) ACCOUNTING**

**FINAL YEAR PROJECT**

**TITLE OF TOPIC: THE RELATIONSHIP BETWEEN WORK STRESS  
AND AUDITORS' JOB PERFORMANCE**

## **Survey Questionnaire**

---

---

Dear respondent,

We are final year undergraduate students of Bachelor of Commerce (Hons) Accounting, from University Tunku Abdul Rahman (UTAR). The purpose of this survey is to gather auditors' opinion on the different sources of work stress related to job performance. When data has been collected, it will be investigated and converted into useful information. All this information will become the base opinion to draw out a conclusion.

Thank you for your participation.

---

---

**Instructions:**

- 1) There are **THREE** (3) sections in this questionnaire. Please answer ALL questions in ALL sections.
  
- 2) Completion of this form will take you approximately 10 to 15 minutes.

## **Section A: Demographic Profile**

**In this section, we would like you to fill in some of your personal details. Please place a tick “√” for each of the following and your answers will be kept strictly confidential.**

1. Gender:

- Male
- Female

2. Age:

- 21-30
- 31-40
- 41-50
- 51-60

3. States of working:

- Johor
- Kedah
- Kuala Lumpur
- Melacca
- Negeri Sembilan
- Pahang
- Penang
- Perak
- Perlis
- Selangor
- Terengganu

4. Marital status:

- Single
- Married

5. Highest education completed:

- Diploma
- Degree
- Professional Qualification (Eg: ACCA, CIMA, CPA)
- Masters
- PhD

6. Period working in professional accounting (years):

- 1-5
- 6-10
- 11-15
- 16 and above

7. Period with the current employer (years):

- 1-3
- 4-6
- 7-9
- 10 and above

8. Current job level:

- Audit Junior
- Audit Senior
- Audit Manager
- Audit Partner

**Section B:**

This section is seeking your opinion regarding the different types of work stress that you are exposed to. Respondents are asked to indicate the extent to which they agreed or disagreed with each statement using 5 Likert scale [(1) = strongly disagree; (2) = disagree; (3) = neutral; (4) = agree and (5) = strongly agree] response framework. Please circle one number per line to indicate the extent to which you agree or disagree with the following statement.

**Role Stress**

No.	Questions	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
RS1	I feel uncertain about how much authority I have.	1	2	3	4	5
RS2	I feel confused about what is expected of me.	1	2	3	4	5
RS3	I am unclear of what I have to be done.	1	2	3	4	5
RS4	I do things that are apt to be accepted by one person and not accepted by others.	1	2	3	4	5
RS5	I receive an assignment without adequate resources and materials to execute it.	1	2	3	4	5

**Work Overload**

No.	Questions	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
WO1	I know that my job require me to work very fast.	1	2	3	4	5
WO2	I understand that my job require me to work very hard (physically or mentally).	1	2	3	4	5
WO3	I know that my job leave me with little time to get everything done.	1	2	3	4	5
WO4	I am clear that my job requires me to work much than one person to do.	1	2	3	4	5
WO5	I feel that performance standards on my job are too high.	1	2	3	4	5

**Time Pressure**

No.	Questions	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
TP1	There are many audit tasks that I have to do.	1	2	3	4	5
TP2	I am unable to achieve my time budget.	1	2	3	4	5
TP3	I feel uncomfortable when time budget are being prepared for my jobs.	1	2	3	4	5
TP4	I know that client is aware of my time budget.	1	2	3	4	5
TP5	There is usually a time deadline for the audit fieldwork.	1	2	3	4	5

**Work-Family Conflict**

No.	Questions	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
WF1	The time demand of my job makes me difficult to carry out my home, family, or personal responsibilities.	1	2	3	4	5
WF2	The demand of my job makes me difficult to do the thing I want to do at home.	1	2	3	4	5
WF3	My job produces stress that makes me difficult to fulfill personal or family duties.	1	2	3	4	5
WF4	I have to put off doing things at work because of demands on my time at home.	1	2	3	4	5
WF5	I have trouble finishing things at work because of the demands of my family or spouse/partner.	1	2	3	4	5
WF6	My home life interferes with my responsibilities at work such as getting to work on time, accomplishing daily tasks, and working overtime.	1	2	3	4	5

**Social Influence Pressure**

No.	Questions	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
SI1	I feel difficult to cooperate with others in a team.	1	2	3	4	5
SI2	I feel unfair on the effort each member contributes to the team.	1	2	3	4	5
SI3	I feel some conflicts with other team members when working in the team.	1	2	3	4	5
SI4	I have to disregard certain professional ethical standard and agree to supervisor request when reporting weaknesses.	1	2	3	4	5
SI5	There are things I sometimes have to do that are accepted by supervisor but not accepted by my profession.	1	2	3	4	5

**Section C:**

**This section is seeking your opinion regarding the degree of work-related stress affects job performance. Respondents are asked to indicate the extent to which they agreed or disagreed with each statement using 5 Likert scale [(1) = strongly disagree; (2) = disagree; (3) = neutral; (4) = agree and (5) = strongly agree] response framework. Please circle one number per line to indicate the extent to which you agree or disagree with the following statement.**

**Job Performance**

No.	Questions	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
JP1	I sometimes neglect aspects of the job I am obligated to perform which affect my judgement.	1	2	3	4	5
JP2	Feeling that I have to do things that are against my better judgement.	1	2	3	4	5
JP3	I am unable to resist almost any type of pressures in order to maintain independence.	1	2	3	4	5
JP4	I would take very little change in my present circumstances to cause to neglect independence concept.	1	2	3	4	5
JP5	I would not put in a great deal of effort to withstand any type of pressures in order to ensure audit quality.	1	2	3	4	5

*Thank you for your time, opinion and comments.*

*~ The End ~*



**Appendix 2.1**

*Summary of Past Empirical Studies on the Relationship between Work Stresses and Auditors' Job Performance*

<i>Study</i>	<i>Country</i>	<i>Data</i>	<i>Major Findings</i>
Fogarty, 2000; Almer & Kaplan, 2002	USA	Questionnaire via email to 1704 participants in a large public accounting firm	Roles ambiguity did have a significant negative association with job performance while roles conflict did not
Mohd Nazli Mohd Nor, 2011	Malaysia	Mail survey to 1756 auditors who work in Big-Four or non Big-Four firm	Job performance was only affected by roles ambiguity. The relationship between roles conflict was not significant and rejected.
Sethela June & Rosli Mahmood, 2011	Malaysia	1500 questionnaires were distributed 300 were collected using mail survey	Roles ambiguity has significant relationship with the job performance of employees.
Lopez & Peters, 2011	USA	Sample size of 8,384 audit firm over the period of 2006-2009 has been used to observe	Busy season companies and work overload are impairing audit quality.
Mohd Nazli Mohd Nor, 2011	Malaysia	274 samples through mail survey to auditors who are working in either Big-Four or non Big-Four firms	Workload did not have significant influence on RAQP.
Ladebo & Awotunde, 2007	Southwest Nigeria	167 set of questionnaire has been distributed	Job performance has no significant relationship to work overload.
Kelley, Margheim & Pattison, 2005	Nationwide	Mail-boxes survey to 374 auditors in public accounting firms	Auditors perceived time budget pressures were more linked with reduced audit quality rather than time deadline pressure.
Mohamed I. Gomaa, 2005	USA	An experiment was conducted with 235 auditors from two Big-4 public accounting firms	Positive association between time pressure and auditors' reliance on decision aids.
Braun, 2000	USA	An experiment was conducted with 50 auditors from accounting firms	Auditors under time pressure may be less likely to detect the qualitative aspects of the accounting records that signal possible misstatement due to fraudulent financial reporting.
Raja Abdul Ghafoor Khan, Furqan Ahmad Khan, Dr. Muhammad Aslam Khan & Mohsin Shakeel, 2011	Pakistan	Survey consists of 70 employees from different organizations of Islamabad-capital	Inflexible working hours increase the work-family conflicts causes reducing on employee performance.
Gilboa, Shirom, Fried & Cooper, 2008	English Speaking Countries	A meta-analysis was conducted with 169 independent samples comprises of 35,265 individuals	Work-family conflict was modestly negative correlated with general performance and self-rated performance
Daugherty, Dickins & Higgs, 2009	USA	Questionnaire was distributed to 357 practicing audit partners from 13 accounting firms	Participating partners were consistent in their views that compulsory partner rotation negatively affects their quality of life and creates negative perceptions about partners' quality of life

Lord & DeZoort, 2001	USA	A between-subjects experiment conducted with 171 staff auditors of one international CPA firm	Obedience pressure significantly affected auditors' willingness to sign off a materially misstated account balance while conformity pressure did not.
Chong & Imran Syarifuddin, 2010	Australia	A laboratory experiment was conducted with 122 undergraduate students of management accounting course	Managers who were subjected to obedience pressure were more likely to continue a failing project than the managers who were not
Clayton, Staden & Lynch (2010)	Australia and New Zealand	Online survey was sent to 978 respondents among the members of four professional accounting institutes	Inappropriate social influence pressure did influence their ethical decision making.

Source: Developed for the research

**Appendix 3.1**

*Scale measurements*

<b>Variables</b>	<b>Item</b>	<b>Description</b>	<b>References</b>	<b>Measurement</b>
<b>Role Stress</b>	RS1	I feel uncertain about how much authority I have.	Rizzo, House, & Lirtzman, 1970	Interval scale
	RS2	I feel confused about what is expected of me.	Hyatt, 1995	Interval scale
	RS3	I am unclear of what I have to be done.	Rizzo et al. 1970	Interval scale
	RS4	I do things that are likely to be accepted by one person and not accepted by others.	Hyatt, 1995	Interval scale
	RS5	I receive an assignment without adequate resources and materials to execute it.	Hyatt, 1995	Interval scale
<b>Work Overload</b>	WO1	I know that my job require me to work very fast.	House, Wells, Landerman, McMichael, & Kaplan, 1979	Interval scale
	WO2	I understand that my job require me to work very hard (physically or mentally).	House et al. 1979	Interval scale
	WO3	I know that my job leave me with little time to get everything done.	House et al. 1979	Interval scale
	WO4	I am clear that my job requires me to work much than one person to do.	Mohd Nor, 2011	Interval scale
	WO5	I feel that performance standards on my job are too high.	Mohd Nor, 2011	Interval scale
<b>Time Pressure</b>	TP1	There are many audit tasks that I have to do.	Ramasodi, 2010	Interval scale
	TP2	I am unable to achieve my time budget.	McNamara, & Liyanarachchi, 2008	Interval scale
	TP3	I feel uncomfortable when time budget are being prepared for my jobs.	McNamara, & Liyanarachchi, 2008	Interval scale
	TP4	I know that client is aware of my time budget.	McNamara, & Liyanarachchi, 2008	Interval scale
	TP5	There is usually a time deadline for the audit fieldwork.	McNamara, & Liyanarachchi, 2008	Interval scale
<b>Work-Family Conflict</b>	WF1	The time demand of my job makes me difficult to carry out my home, family, or personal responsibilities.	Pasewark, & Viator, 2006	Interval scale
	WF2	The demand of my job makes	Pasewark, & Viator,	Interval scale

		me difficult to done the thing I want to do at home.	2006	
	WF3	My job produces stress that makes me difficult to fulfill personal or family duties.	Pasewark, & Viator, 2006	Interval scale
	WF4	I have to put off doing things at work because of demands on my time at home.	Pasewark, & Viator, 2006	Interval scale
	WF5	I have trouble finishing things at work because of the demands of my family or spouse/partner.	Pasewark, & Viator, 2006	Interval scale
	WF6	My home life interferes with my responsibilities at work such as getting to work on time, accomplishing daily tasks, and working overtime.	Pasewark, & Viator, 2006	Interval scale
<b>Social Influence Pressure</b>	SI1	I feel some conflicts with other team members when working in the team.	Dorrestijn, 2007	Interval scale
	SI2	I feel difficult to cooperate with others in a team.	Dorrestijn, 2007	Interval scale
	SI3	I feel unfair on the effort each member contributes to the team.	Dorrestijn, 2007	Interval scale
	SI4	I have to disregard certain professional ethical standard and agree to supervisor request when reporting weaknesses.	Ahmad, & Taylor, 2009	Interval scale
	SI5	There are things I sometime have to do that are accepted by supervisor but not accepted by my profession.	Ahmad, & Taylor, 2009	Interval scale
<b>Job Performance</b>	JP1	I sometimes neglect aspects of the job I am obligated to perform which affect my judgment.	Ladebo, & Awotunde, 2007	Interval scale
	JP2	Feeling that I have to do things that are against my better judgment.	House et al. 1979	Interval scale
	JP3	I am unable to resist almost any type of pressures in order to maintain independence.	Ahmad, & Taylor, 2009	Interval scale
	JP4	I would not make any changes in my current situation if I encountered independence issues and this may cause me to neglect independence concept.	Ahmad, & Taylor, 2009	Interval scale
	JP5	I would not put in a great deal of effort to withstand any type of pressures in order to ensure audit quality.	Ahmad, & Taylor, 2009	Interval scale

Source: Developed for the research

**Appendix 3.2**

**Table 3.1: Constructs Measurement**

<b>Variables</b>	<b>Item</b>	<b>References</b>	<b>Measurement</b>
<b>Role Stress</b>	RS1	Rizzo, House, & Lirtzman, 1970	Interval scale
	RS2	Hyatt, 1995	Interval scale
	RS3	Rizzo et al. 1970	Interval scale
	RS4	Hyatt, 1995	Interval scale
	RS5	Hyatt, 1995	Interval scale
<b>Work Overload</b>	WO1	House, Wells, Landerman, McMichael, & Kaplan, 1979	Interval scale
	WO2	House et al. 1979	Interval scale
	WO3	House et al. 1979	Interval scale
	WO4	Mohd Nor, 2011	Interval scale
	WO5	Mohd Nor, 2011	Interval scale
<b>Time Pressure</b>	TP1	Ramasodi, 2010	Interval scale
	TP2	McNamara, & Liyanarachchi, 2008	Interval scale
	TP3	McNamara, & Liyanarachchi, 2008	Interval scale
	TP4	McNamara, & Liyanarachchi, 2008	Interval scale
	TP5	Ramasodi, 2010	Interval scale
<b>Work-Family Conflict</b>	WF1	Pasewark, & Viator, 2006	Interval scale
	WF2	Pasewark, & Viator, 2006	Interval scale
	WF3	Pasewark, & Viator, 2006	Interval scale
	WF4	Pasewark, & Viator, 2006	Interval scale
	WF5	Pasewark, & Viator, 2006	Interval scale
	WF6	Pasewark, & Viator, 2006	Interval scale
<b>Social Influence Pressure</b>	SI1	Dorrestijn, 2007	Interval scale
	SI2	Dorrestijn, 2007	Interval scale
	SI3	Dorrestijn, 2007	Interval scale
	SI4	Ahmad, & Taylor, 2009	Interval scale
	SI5	Ahmad, & Taylor, 2009	Interval scale
<b>Job Performance</b>	JP1	Ladebo, & Awotunde, 2007	Interval scale
	JP2	House et al. 1979	Interval scale
	JP3	Ahmad, & Taylor, 2009	Interval scale
	JP4	Ahmad, & Taylor, 2009	Interval scale
	JP5	Ahmad, & Taylor, 2009	Interval scale

Source: Developed for the research