

Influence Personal Characteristics, Physical Work Environment, Rating and Reward Systems on Job Satisfaction Through Burnout as Intervening Variables

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Abstract

The purpose of this study was to examine the effect of personality characteristics, physical work environment, appraisal and rewards systems, on job satisfaction through the burnout variable. This type of research is descriptive quantitative while the sampling in this study used a sample of 90 samples conducted at the Public Accounting Firm (KAP) located in Central Java and Yogyakarta. The data analysis method was carried out using PLS-SEM analysis, testing PLS-SEM analysis through two stages, namely the measurement model (outer model) and structural model (inner model). The results of this study indicate that the hypothesis of Appraisal and Rewards Systems, personality characteristics, physical work environment on burnout has a positive effect, appraisal and rewards systems, burnout, personality characteristics, physical work environment, on job satisfaction has a positive effect, personality characteristics on job satisfaction through burnout variables. Has a positive effect, while the physical work environment and appraisal and rewards systems variables on job satisfaction through the burnout variable have no effect.

Keywords

Personality Characteristics; Physical Work Environment; Appraisal and Rewards Systems; Job Satisfaction; Burnout

INTRODUCTION

Burnout is the emotional exhaustion felt by the auditor. Public Accounting Firms during peak seasons or periods of peak audit work have historically been associated with high employee turnover activities (Fogarty, T. J., S. Jagdip, K. R. Gary, 2000). Auditor is a profession that has a high level of emotional exhaustion. This is due to the limited time to live a private life during the peak season at the Public Accounting Firm, and passing the Public Accountant Certification Examination is also a challenge faced by auditors in the Public Accounting Firm (PricewaterhouseCoopers, 2004). Research conducted (Sweeney & Summers, 2002) examines the impact of excessive workloads that can lead to work burnout in a Public Accounting Firm, causing a dysfunctional psychological stress syndrome consisting of three different dimensions, namely emotional exhaustion, depersonalization, and reduced personal needs achievement. Since the mid-1970s, the issue of burnout has become popular. It has been characterized as

a negative affective response to job stress, and combines feelings of physical and emotional exhaustion. This stress syndrome affects both service workers and their clients (Farber, 1983). An understanding of job burnout or burnout is very relevant to the psychological state and work, where the auditor and the environment that demands a high job. The importance of job satisfaction is evidenced by a consistent correlation with levels of absenteeism and employee turnover (Barber, 1986). Hiring, directing, and training new employees on an ongoing basis is inefficient and expensive for companies, especially Public Accounting Firms.

Job satisfaction has become an important part of human resource management. Identifying the factors that influence job satisfaction (Job Satisfaction) provides the necessary and meaningful information to make smart decisions regarding interventions aimed at increasing job satisfaction of auditor staff for managers in Public Accounting Firms (Lambert, E. G., Hogan, N. L., & Barton, 2001). A lot of evidence

shows that one of the important issues in Public Accounting

Firms is related to job satisfaction. However, few practices place job satisfaction as a top priority for managers (Spytak, J. M., Marsland, D. W., & Ulmer, 1999).

Many studies examine the correlation between job satisfaction and burnout. Research conducted (Ursula & Steven P. Schinke, 1998) found that there is a correlation between job satisfaction and burnout that if the company can provide needs for employees, it can reduce burnout, absenteeism, and employee turnover. (Fisher, 2001) found that the potential impact of stress is low job satisfaction, but also for organizations in terms of low performance quality and high employee turnover. Several researchers including (Collins, 1993) and (Sanders, 1995) argue that work-related stress is directly related to the intention to leave work because of the low level of job satisfaction in the Public Accounting Firm.

RESEARCH METHODS

Types of research

This type of research is descriptive quantitative, namely describing the data collected and the variables to be studied the relationship between one variable and another.

Population, sample, and sampling technique

The population used in this study were all employees who worked in the KAP area of Central Java and Yogyakarta, the determination of the sample in this study was purposive sampling. Participants for this study were 90 auditors drawn from the offices of 10 public accounting firms located in Central Java and DIY. Data were collected through a structured questionnaire which was sent to auditors working in public accounting firms in Central Java and DIY via google form. The implementation of the questionnaire distribution follows three steps namely determining a public accounting firm where we have a contact person, sending a questionnaire in the form of a google form to the partner whatsapp group and ask for help from partners in public accountants and auditor colleagues to distribute questionnaires in the form of google form.

Research sites

The location of the research was carried out at public accounting firms (KAP) in Central Java and DIY. This research was conducted from January to February 2022.

Data analysis technique

The questionnaire was adapted from previous literature works to ensure high reliability and validity. The questionnaire consists of a four-point Likert scale, where 1 refers to "Strongly Disagree" and 4 refers to "Strongly Agree." The questionnaire includes demographic instruments and other instruments to measure the different variables of this study. Meanwhile, data analysis uses PLS-SEM. PLS-SEM was used in this study. PLS-SEM is the second generation of multivariate technique to combine Confirmatory Factor Analysis (CFA), multiple linear regression and path analysis. It focuses on explaining the variance in the dependent variable when examining structural models. PLS-SEM is appropriate if the phenomenon is relatively new, and prediction is more important than parameter estimation. This study is considered as an additional and new contribution to the existing stress-related theoretical framework.

RESULTS AND DISCUSSION

Characteristics of Respondents

The characteristics of the respondents in this study explain the profile of the respondents. Characteristics of respondents consist of gender, age, length of work and assignment. Based on table 1, the total respondents obtained are 90 respondents consisting of 51 male respondents (56.67%) and 166 female respondents (43.33%). The number of male respondents is 13.34% higher than female respondents. In this study, these results indicate that there are more male respondents than female respondents.

Table 2 shows the distribution of respondents based on age. The results of the analysis show that the majority of respondents in this study are workers with an age range of 26-35 years with a total of 53.33%, while workers with an age of less than 25 years with a total of 18.89%, workers with an age range 36-55 years with a total of 18.89% and workers with the age of more than 55 years with a total of 8.89%.

Table 3, shows the distribution of respondents based on Length of Work. The results of the analysis show that the majority of respondents in this study are workers with a length of work spanning 2-5 years with a total of 33.33%, while workers with a length of service of less than 1 year with a total of 23.33%, workers with a length of work spanning 6-10 years with a total of 20 % and workers with more than 10 years of service totaling 23.33%.

Table 4 shows the distribution of respondents based on assignment. The results of the analysis show that the majority of respondents in this study were workers with 6-10 assignments totaling 26.67%, while workers with less than 5 assignments totaling 23.33%, workers with assignments ranging from 11-15 with a total of 11.11%, workers with assignment prone pen16-20 with a total of 21.11% and workers with a range of assignments more than 20 with a total of 17.78%.

Measurement Model Test Results (Outer Model)

Convergent Validity

The results of the convergent validity test in this study are shown as follows:

Based on table 5, the data shows that the value of the outer loading (cross loading) is in accordance with the requirements, namely the loading value is above 0.60. Overall, the results of this test can be concluded that the construct has good convergent validity.

Reliability Test

Table 6 shows the results of composite reliability and Cronbach alpha in table 6, which resulted in all constructs having a value above 0.70 so it can be concluded that the construct indicators for the appraisal and rewards systems variables, burnout, job satisfaction, personality characteristics, physical work environment, were declared reliable or meet the reliability test.

Discriminant Validity

Based on the table above, it can be concluded that the AVE root in all constructs is higher than the correlation between constructs in table 7. For example, the AARS construct has an AVE root of 0.918. The AVE root value is higher than the correlation coefficient on the AARS variable which has a value range between 0.919 to 0.878. It can be concluded that the AARS variable has a good level of discriminatory validity and is declared valid. Likewise for the other variables, so that it can be stated that all variables in this study have quite high discriminatory validity.

Structural Model Test Results (Inner Model)

Based on table 8, it can be seen that the R-square value of the Burnout variable is 0.822 which means that the Burnout variable which is explained by the construct of personality characteristics, physical work environment, appraisal and rewards systems variables with a percentage of 82.2%. and the value of job satisfaction is 0.018 which means that the job satisfaction variable is explained by the variable construct of personality

characteristics, physical work environment, role conflict, appraisal and rewards systems with a percentage of 1.8%, while the remaining 16% is explained by other constructs outside this study.

Hypothesis

The results of the Path Coefficients in table 9 can be seen that the first hypothesis shows that the personality characteristics hypothesis on job satisfaction is T statistic > t-table (2.161 > 1.989) and the P Values (0.031) are smaller than the 5% sig value. So it can be concluded that the personality characteristics hypothesis on job satisfaction is accepted. The second hypothesis shows that the appraisal and rewards systems hypothesis on job satisfaction is T statistic > t-table (12,115 > 1,989) and the P Values (0.000) are smaller than the sig value of 5%. So it can be concluded that the appraisal and rewards systems hypothesis on job satisfaction is accepted. The third hypothesis shows that the physical work environment on job satisfaction is T statistic > t-table (4,136 > 1,989) and the P Values (0.000) are smaller than the sig value of 5%. So it can be concluded that the hypothesis of the physical work environment on job satisfaction is accepted. The fourth hypothesis shows that the burnout hypothesis on job satisfaction is T statistic > t-table (2.224 > 1.989) and the P Values (0.027) are smaller than the sig value of 5%. So it can be concluded that the burnout hypothesis on job satisfaction is accepted. The fifth hypothesis shows that the personality characteristics of job satisfaction through Burnout as an intervening variable are T statistics > t-table 2.196 > 1.989) and the P Values (0.029) are smaller than the sig value of 5%. So it can be concluded that the personality characteristics hypothesis on job satisfaction through burnout as an intervening variable is accepted. The sixth hypothesis shows that the appraisal and rewards system on job satisfaction through burnout as an intervening variable is T statistic < t-table 1.446 < 1.989) and the P Values (0.149) are greater than the sig value of 5%. So it can be concluded that the appraisal and rewards systems hypothesis on job satisfaction through burnout as an intervening variable is rejected. The seventh hypothesis shows that the physical work environment on job satisfaction through Burnout as an intervening variable is T statistic > t-table 1.522 < 1.989) and the P Values (0.129) are greater than the sig value of 5%. So it can be concluded that the physical environment hypothesis on job satisfaction

through burnout as an intervening variable is rejected.

Discussion

The first hypothesis testing found that personality characteristics had a positive effect on job satisfaction. Because T statistic $>$ t-table ($2.161 > 1.989$) and the value of P Values (0.031) is smaller than the sig value of 5%. This shows that an auditor who has emotional stability has a positive influence on job satisfaction. Emotionally stable people can handle pressure well and endure the frustrations of work, and as a result they are more likely to produce job satisfaction than emotionally unstable people. This finding is in line with research conducted by Jones (2006) which suggests that many organizational and personality variables can influence the observed relationship between job performance and job satisfaction. P.T. Van Den Berg & Feij (2003) show that many studies have shown that personality traits are not only related to job performance, but also to job satisfaction. D.W. Organ & Lingl (1995) showed that employees with conflict-avoiding personalities contributed significantly to the differences described in job satisfaction. Peltokorpi (2008) also found that emotional stability has a positive influence on job satisfaction.

Testing the second hypothesis found that appraisal and rewards systems have a positive effect on job satisfaction received. Because T statistic $>$ t-table ($12,115 > 1,989$) and the value of P Values (0.000) is smaller than the sig value of 5%. Appraisal and rewards systems can motivate employees to perform better so that employees can meet their needs and feel satisfaction in working at the company, while appraisal and rewards systems are not appropriate, so they motivate employees to work not optimally because employees feel that by working they do not get rewards that match their needs. his life. Research according to Millmore & Lewis (2007) found that non-financial rewards have increased employee performance in the company because employees get rewards for every performance they have achieved. Meanwhile, Chiang & Birtch's (2008) research found that non-financial rewards have an effect on employees' work performance motivation. Research Galanou, E., Georgakopoulos, G., Sotiropoulou & Dimitris (2010) financial and non-financial rewards contribute significantly to employee motivation and job satisfaction. Because when employees are satisfied with the workplace, especially related to the

compensation or reward system, they are more likely to be stable, productive, and working towards organizational goals.

Testing the third hypothesis that the physical work environment has a positive effect on job satisfaction is accepted. Because T statistic $>$ t-table ($4.136 > 1.989$) and the value of P Values (0.000) is smaller than the sig value of 5%. A worker who works in an appropriate work environment such as the need for workplace facilities can improve performance so that employees feel comfortable and satisfied in their workplace. This is in line with the findings of Roelofsen (2002) showing that the physical work environment affects job satisfaction. Jain & Kaur (2014) study proves that good working conditions, refreshment & recreation facilities, health and safety facilities, fun at work increase the level of job satisfaction. Mokaya, Musau, Wagoki, & Karanja (2013) a conducive workplace characterized by a cheerful and pleasant atmosphere, bright and cheerful decorations, proper arrangement of facilities and adequate work space; all have a positive effect on employee job satisfaction. Good working conditions help employees achieve their job and company goals; make the workplace more pleasant, thereby increasing job satisfaction.

Testing the fourth hypothesis that burnout has a positive effect on job satisfaction is accepted. Because T statistic $>$ t-table ($2.224 > 1.989$) and P Values (0.027) is smaller than sig 5%. This proves that employees who do not reach psychological maturity will cause frustration which will eventually lead to burnout and affect employee job satisfaction. This shows that burnout has meaning in determining employee job satisfaction. Research conducted by T. J. Fogarty, Singh, Rhoads, & Moore (2000) identified a significant negative relationship between burnout and job satisfaction. Similarly, research conducted by K.J. Smith, Davy, & Everly, (2007) also found that burnout had a significant negative relationship with job satisfaction, and a significant positive relationship with turnover intention, but failed to find a significant relationship between burnout and job performance. Burnout is a syndrome of emotional exhaustion, depersonalization and a low sense of personal accomplishment that leads to decreased effectiveness at work. It is associated with decreased job performance and reduced work commitment, and predicts health problems related to stress and low career satisfaction.

Testing the fifth hypothesis, namely personality characteristics has a positive effect on job

satisfaction through burnout. Because T statistic $> t$ -table $2.196 > 1.989$) and the value of P Values (0.029) is smaller than the sig value of 5%. Employees who have low emotional stability are more likely to have high levels of stress at work so they feel uncomfortable working in the company where they work. Boumans (1990) study shows that, in addition to job characteristics, individual characteristics are also related to job satisfaction. In addition, employees who receive a lot of social support at work are more satisfied, while employees who do not have social support are faced with the problem of being less satisfied with their jobs. Personality makes a person determine how people think and how they perceive and react to their work (George & Jones, 2008).

Testing the sixth hypothesis, namely appraisal and rewards systems has a positive effect on job satisfaction through burnout is rejected. Because the T statistic $< t$ -table $1.446 < 1.989$) and the value of P Values (0.149) is greater than the sig value of 5%. Contrary to the results of research conducted by Symon, Cassell, & Dickson, (2000) about the satisfaction people get from the rewards they receive. Nazir, Shafi, Qun, Nazir, & Tran, (2016) found the effect of the reward system on job satisfaction and burnout, and consequently, affects employee commitment, performance, and intention to resign. According to the research of Koo, Yu, Chua, Lee, & Han (2019), work has a significant mediating effect between incentives and affective commitment. Determination of the reward system does not affect the emotional stability of employees because the conditions of the needs and emotional characteristics of each employee are different.

Testing the seventh hypothesis, namely the physical work environment has a positive effect on job satisfaction through burnout. Barry & Heizer (2001) stated that the work environment is a physical environment which affects the performance, safety and quality of employees. According to research by Ramlall (2003), people try to keep working in a company when the company provides a good and positive work environment. D. Scott, Bishop, & Chen (2003) work environment is proven to increase job satisfaction. Bakotic & Babic, (2013) found that workers who work in difficult working conditions will feel dissatisfied in the company. Raziq & Maulabakhsh (2015) show that the work environment has a positive impact on job satisfaction.

CONCLUSION

Based on the research findings, it is suggested that the partners or managers of Public Accounting Firms minimize the occurrence of disappointment and the emergence of negative emotions in the workplace that fair behavior (distributive, procedural and interactional justice) will significantly help in this regard. By creating a healthy environment and proper management of Public Accounting Firms away from institutional discrimination will strengthen the spirit of cooperation and benefit from experience among staff, because when colleagues support each other, they become more confident in their own skills. Partners or Managers in Public Accounting Firms should promote fair merit-based rewards and place the right people in the right places, to encourage staff who adhere to harmony and replace their cooperative spirit with their competitive morale. In addition, Partners and Managers in Public Accounting Firms must also pay attention to the nature of neuroticism which has the most positive impact on burnout incidents in Public Accounting Firms. People with this characteristic tend to focus on the negative aspects of a given situation. The negative and uncertain attitude of these people causes them to have negative judgments about their level of authority and this reduces the individual's success and the fatigue effect gradually appears in them and whatever this trait increases the burnout rate also increases.

There are some limitations in conducting research. These limitations can limit the reliability of the data. The results of the study were limited to the responses obtained from the Public Accounting Firms in Central Java and Yogyakarta. The sample in this study may not be representative of all auditor staff in Public Accounting Firms in Indonesia. Therefore, it is proposed that the number of selected samples be increased to other regions such as Jakarta, Answer West, East Java and other regions to allow comparisons to be made and to ensure more reliable results. Future studies should also include other professions such as lawyers and bankers to identify similarities or differences in job satisfaction, work-related stress for comparison.

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Table 1. Classification of Respondents Based on Gender

Umur	Jumlah	Presentase
Laki-Laki	51	56.67%
Perempuan	39	43.33%
Jumlah	90	100%

Source: primary data, processed 2022

Table 2. Classification of Respondents Based on Age of Workers

Umur	Jumlah	Presentase
<25 tahun	17	18.89%
26-35 tahun	48	53.33%
36-55 tahun	17	18.89%
>55 tahun	8	8.89%
Jumlah	90	100%

Source: primary data, processed 2022

Table 3. Classification of Respondents Based on Length of Work

Lama Bekerja	Jumlah	Presentase
< 1 tahun	21	23.33%
2-5 tahun	30	33.33%
6-10 tahun	18	20%
> 10 tahun	21	23.33%
Jumlah	90	100%

Source: primary data, processed 2022

Table 4. Classification of Respondents Based on Assignment

Penugasan	Jumlah	Presentase
< 5 penugasan	21	23.33%
6-10 penugasan	24	26.67%
11-15 penugasan	10	11.11%
16-20 penugasan	19	21.11%
> 20 penugasan	16	17.78%
Jumlah	90	100%

Source: primary data, processed 2022

Table 5. Cross Loading

No	Item Pertanyaan	PC	PWE	ARS	Burnout	JS
1	Personality Characteristics					
	PC1	0.906	-0.422	-0.285	0.777	-0.210
	PC2	0.960	-0.510	-0.082	0.785	-0.012
	PC3	0.927	-0.348	-0.126	0.749	-0.092
	PC4	0.946	-0.439	-0.089	0.903	-0.051
2	Physical Work Environment					
	PWE1	-0.131	0.902	0.758	-0.003	0.799
	PWE2	0.070	0.884	0.725	0.074	0.691

	PWE3	-0.069	0.828	0.497	0.052	0.520
	PWE4	-0.348	0.711	0.341	-0.204	0.404
	PWE5	-0.263	0.728	0.455	-0.151	0.536
	PWE6	-0.273	0.768	0.579	-0.162	0.557
	PWE7	-0.086	0.899	0.596	0.037	0.643
	PWE8	0.089	0.844	0.832	0.070	0.840
3	Appraisal and Rewards Systems					
	ARS1	-0.112	0.709	0.860	-0.050	0.798
	ARS2	0.056	0.735	0.853	0.008	0.866
	ARS3	-0.057	0.588	0.870	-0.083	0.871
	ARS4	-0.242	0.668	0.953	-0.226	0.852
	ARS5	-0.078	0.760	0.933	-0.113	0.885
	ARS6	-0.151	0.676	0.957	-0.138	0.804
	ARS7	-0.138	0.605	0.922	-0.134	0.751
	ARS8	-0.115	0.665	0.906	-0.120	0.830
	ARS9	-0.151	0.768	0.962	-0.183	0.883
	ARS10	-0.086	0.774	0.958	-0.084	0.835
4	Burnout					
	B1	0.614	-0.068	-0.056	0.795	-0.086
	B2	0.727	0.019	-0.024	0.835	-0.043
	B3	0.642	0.097	-0.131	0.864	-0.076
	B4	0.860	0.032	-0.084	0.942	0.011
	B5	0.805	-0.163	-0.186	0.904	-0.173
	B6	0.867	-0.037	-0.151	0.923	-0.052
5	Job Satisfaction					
	JS1	-0.061	0.775	0.845	-0.030	0.937
	JS2	-0.099	0.703	0.808	-0.175	0.822
	JS3	0.027	0.798	0.852	-0.007	0.910
	JS4	-0.035	0.689	0.876	-0.055	0.954
	JS5	-0.123	0.595	0.814	-0.128	0.898
	JS6	-0.033	0.726	0.800	-0.035	0.945

Source: primary data, processed 2022

Table 6. Composite Reliability and Cronbach Alpha

Variabel	Cronbach's Alpha	Composite Reliability	Keterangan
ARS	0.979	0.982	Reliabel
BURNOUT	0.941	0.953	Reliabel
JS	0.959	0.967	Reliabel
PC	0.952	0.965	Reliabel
PWE	0.932	0.944	Reliabel

Source: primary data, processed 2022

Table 7. AVE and \sqrt{AVE}

Nama Variabel	(AVE)	$\sqrt{\text{AVE}}$	keterangan
ARS	0.844	0.918	valid
BURNOUT	0.772	0.879	valid
JS	0.832	0.912	valid
PC	0.875	0.935	valid
PWE	0.678	0.824	valid

Source: primary data, processed 2022

Table 8. R-square

Variabel	R Square
<i>Burnout</i>	0.822
<i>Job Satisfaction</i>	0.018

Source: primary data, processed 2022

Table 9 . Path Coeffisiens

Hipotesis	Original Sample (O)	T Statistics	P Values	Keterangan
H1 PC -> JS	0.169	2.161	0.031	Diterima
H2 ARS -> JS	0.727	12.115	0.000	Diterima
H3 PWE -> JS	0.252	4.136	0.000	Diterima
H4 BURNOUT -> JS	-0.127	2.224	0.027	Diterima
H5 PC -> BURNOUT -> JS	-0.111	2.196	0.029	Diterima
H6 ARS -> BURNOUT -> JS	0.025	1.446	0.149	Tidak
H7 PWE -> BURNOUT -> JS	-0.030	1.522	0.129	Tidak

Source: primary data, processed 2022

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Figure 1. Outer Loading

