

# Ability of Religiosity and Emotional Intelligence to Moderate the Effect of Role Conflict, Role Ambiguity, Role Overload, and Job Insecurity on Burnout of Tax Consultants in Bali Province

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## Abstract

The effect of role conflict, role ambiguity, role overload, and job insecurity are not linear on burnout of tax consultant because of contingency factors, among them, religiosity and intelligence. This study purpose is to find empirical evidence of religiosity and emotional intelligence to moderate the effect of role conflict, role ambiguity, role overload, and job insecurity on burnout. Research population is tax consultant in Bali Province. The samples are in form of saturated sample. Primary data were collected using questionnaire. The collected data is tabulated and analyzed by Moderated Regression Analysis (MRA) technique. The results of study concluded that: 1) role conflict, role ambiguity, role overload, and job insecurity have an effect on burnout of tax consultant, religiosity cannot reduce the effect of role conflict, role ambiguity, role overload, and job insecurity on burnout of tax consultant 3) emotional intelligence can reduce the effect of role conflict, role ambiguity, role overload and, job insecurity on burnout of tax consultants.

**Keywords:** Tax Consultant, role conflict, role ambiguity, role overload, job insecurity, burnout.

## INTRODUCTION

Cohen, et al. (1988) found that accounting profession is one of ten professions with highest levels of stress. Tax consultants, as one of derivations of accounting profession, are expected to help taxpayers fulfill their taxation rights and obligations (Ernawati, 2008), but on other hand, tax consultants are also very vulnerable to stress symptoms (Stuebs, et al. 2010). They are very active at work, aggressive, perfectionist and responsible for their work and often work within tight time and budget constraints (Setiawan Imam, 2009).

Prolonged and acute stress can cause psychological stress syndrome called burnout (Freudenberger, 1974). More specifically, burnout is a fatigue syndrome, both physically and mentally, which includes negative self-concept, lack of concentration and negative work behavior (Pines and Maslach, 1993). Utami and Nahartyo, 2013) confirm that burnout is a type of stress with negative effect or dysfunctional (distress) on performance.

Causing factors of burnout has been studied by researchers. Greenhalgh and Rosenblatt (1989), Kahn, et.al., 1964; Cordes and Daugherty (1993), Cordes and Daugherty (1993) found that job insecurity, role ambiguity and role conflict, and role overload had an effect on burnout. Several other relevant studies have confirmed the trigger factor for burnout. Yousef (2002) found that role ambiguity is a situation where individuals have no clear direction about expectations of their role in organization as a trigger for burnout. Murtiasri and Ghozali (2006) found a positive effect of role conflict, role ambiguity, and role overload on burnout. Novita et al (2013) found a positive effect of job insecurity on burnout. Wiryathi (2014) found role conflict and role ambiguity role stimulate burnout.

Attempts to reduce the negative effects of job insecurity, role ambiguity and role conflict, and role overload on burnout are important and urgent burnout to make tax consultants can work optimally. Therefore, it is necessary to trace the role of contingency factors to analyze the impact of various personal conflicts on burnout of tax consultants, namely: religiosity and emotional intelligence.

Allport and Ross (1967) divide religiosity into 2 dimensions/orientation, i.e. intrinsic religiosity and extrinsic religiosity. Individuals with extrinsic high religiosity focus on how their religion is viewed by others and tend to see religion as a place to provide comfort and support (Vitell, Paolillo, & Singh, 2005).

People who have intrinsic religiosity uses religion as life motivation, consistent moral life, responsible to fellow human beings and also to God, useful life and always seek the truth (Ismail, 2012). Religion or faith is perceived as an inherent need in every action and is the most essential part. Meanwhile, Individuals with extrinsic high religiosity focus on how their religion is viewed by others and tend to see religion as a place to provide comfort and support (Vitell, Paolillo, & Singh, 2005). Extrinsic way of religion makes individual has no spiritual or commitment to his religion through their actions/behavior so the individual has no strong ethical belief (Vitell, Patwardhan, & Keith, 2012).

In meantime, emotional intelligence (EI) is the ability to know the feelings of others to use them to guide one's thoughts and behaviors (Salovey & Mayer, 1990 in Svyantek 2003). Goleman (2005: 512) defines EI as the ability to recognize the feelings of oneself and feelings of others, motivate oneself, and manage emotions well on oneself and in relationships with others.

A person emotional can affect the performance. Unstable emotional level will make someone difficult to

concentrate in doing something. Emotional work can modify and manage the organization to be effective (Robert and Matteson, 2002).

This study purpose is to find empirical evidence of religiosity and emotional intelligence to moderate the effect of role conflict, role ambiguity, role overload, and job insecurity on burnout. Differ with previous research, this research was conducted at tax consultant office in Bali Province. Previous research on public accounting offices and government outside Bali certainly not only have geographic differences, but inherent in very fundamental difference of culture and belief of Balinese people who are very religious and high culture to focus on balance and harmony (*tri hita karana*). Another difference with previous study is this study wants to know the ability of religiosity and emotional intelligence in reducing the effect of factors such as role conflict, role ambiguity, role overload, and job insecurity on burnout of tax consultants.

## **THEORY AND HYPOTHESES DEVELOPMENT**

### **Role conflict and the effect on Burnout**

Rizzo, et al. (1970) defines role conflict in relation to dimensions of conformity-incompatibility with requirements of a role, in which suitability is assessed relative to standards or conditions experienced during the role play. Brief, et al. (1980) in Nimran (2004: 101) defines role conflict as "the incongruity of expectation associated with a role". Role conflict is the existence of a mismatch between expectations associated with a role. More specifically Leigh, et al. (1988) in Nimran (2004: 102) states "Role conflict is the result of an employee to face inconsistent expectations of various parties or personal needs, values, etc.". Role conflict is a result of inconsistencies of expectations of various parties or the mismatch between the demands of role with needs, individual values and so forth.

Role conflict occurs when there is a mismatch of expectations and demands related to a person's role, where the fulfillment of expectations for one role makes fulfillment of other roles more difficult (Wiryathi, 2014). Role conflict is a conflict or confusion that occurs due two or more orders that come consecutively but inconsistent. This will make someone will work more than usual to meet those needs. If such circumstances persist, one can experience burnout (Maslach, 1982 in Forgy, et al. 2000)

Burnout is a fatigue syndrome, both physically and mentally, which includes developing negative self-concept, lack of concentration and negative work behavior (Pines and Maslach, 1993). This situation makes the work atmosphere of being cold, unpleasant, lower dedication and commitment to make not optimal work performance. It also keeps workers away, does not want to get involved with environment. Burnout is also affected by a mismatch between effort and the outcome from work (Schaufelli, 1993; Luthans, 2005; Luthans, 2005; Freudenberger, 1974).

Forgy, et al. (2000), Murtiasri and Ghazali (2006), and Utami and Nahartyo (2013) also found a positive role of conflict on burnout. Based on description of empirical study and logical thinking framework above, it can be developed research hypothesis below.

H1: Role Conflict has a positive and significant effect on burnout.

### **Role Ambiguity and the effect on Burnout**

Yousef (2002) describes the role ambiguity as a situation where the individual has no clear direction about the expectations of his role in organization. Wiryathi (2014) explains that role ambiguity is a stressful condition caused by confusion because role expectations are not clearly understood and lack of adequate information to fulfill their role satisfactorily.

Jackson et al. (1986) in Utami and Nahartyo (2013) found that high role ambiguity leads to emotional fatigue as one dimensions of burnout. Maslach (1982) found a relation between high role ambiguity with energy draining and mental fatigue to increase in emotional level of a person. Jones et al. (2010) found a positive role ambiguity in burnout. Forgy, et al. (2000) and Murtiasri and Ghazali (2006) found a positive effect of role ambiguity on burnout. Based on description of empirical study and logical thinking framework above, it can be developed research hypothesis below.

H2: Role ambiguity has a positive and significant effect on burnout.

### **Role Overload and the effect on Burnout**

Mondy et al. (1990: 490) states that role overload is a more complex type of role conflict. It is occurs when expectations sent to role-holders can be combined but their performance exceeds the amount of time available to perform expected activities. Roles overload are conceptions that describe the number of demands to a person's role (Schaubroeck, Cotton and Jennings, 1989). Role overload is a lack of resources owned by individuals to fulfill commitments, obligations, or requirements (Peterson, et al., 1995). Overload roles can also be interpreted as having too much work to do at one time (Beehr, Walsh and Teber, 1976 in Cook, et al., 1981). According to Robbins and Judge (2009) role overload is felt when workers are expected to work beyond the time set. Based experts description above, it can be concluded that role overload is a condition where the more demands in a

person's role so the workers are expected to work beyond the time set.

Fogarty, et al. (2000), Murtiasri and Ghazali (2006) and Jones, et al. (2010) provides empirical support on relationship between role overload and burnout. In public accountants, an higher workloads in some critical periods (when audits occur, tax reporting is due, and professional services in high demands) are major cause of stress. Accountants during this busy period work more than ten hours a day for a month (Jones, et al. 2010). Sweeney and Summer (2002) found that at end of busy season accountants have significantly higher emotional exhaustion. Likewise, Utami and Nahartyo (2013) found a positive effect of role overload on burnout.

The working conditions of tax consultants are also identical with profession of public accountants and other professions that full with complexity and overload. Tax consultants will meet above conditions. Based on description of empirical study and logical thinking framework above, it can be developed research hypothesis below.

H-3: Role overload has a positive and significant effect on burnout.

#### **Job insecurity and its effect on burnout.**

Greenhalgh and Rosenblatt (1984) define job insecurity as a helplessness to sustain job because of threat on a job. Hartley, Jacobson, et al in Noviarini (2013) says that job insecurity is a perceived insecurity of a person's continuation of work and important aspects that are blessed with work itself. Sverke and Hellgren (2002) in Noviarini (2013) revealed that job insecurity is a person's subjective view of situation or events in work place.

Greenhalgh and Rosenblatt (1984) said the job insecurity can cause fear, loss of ability, and anxiety. Ultimately, in a long time, employees can become stressed of job insecurity (Irene, 2008). According to Hobfoll (1989), stress occurs when the individual is threatened with loss of resources or fails to obtain resources from investing his resources.

Westman (2001) found the job insecurity affects on burnout. Novita et al (2013) Also found a positive effect of job insecurity on burnout. Based on description of empirical study and logical thinking framework above, it can be developed research hypothesis below.

H-4: Job Insecurity has a positive and significant effect on burnout.

#### **Religiosity and the moderation ability**

McDaniel and Burnett (1990) define religiosity as a belief in God accompanied by a commitment to follow the principles ordained by God. Glover (1997) argues that individual moral reasoning will shape the character generated by belief in their religion. Allport and Ross (1967) divide religiosity into 2 dimensions/orientation, i.e. intrinsic religiosity and extrinsic religiosity. Individuals with extrinsic high religiosity focus on how their religion is viewed by others and tend to see religion as a place to provide comfort and support (Vitell, Paolillo, & Singh, 2005).

Allport (1950) argues that religion plays important role in individuals life. He believes that extrinsic character is the role of religious exterior for social support or even individual satisfaction, while intrinsic role is a powerful internal guarantee for religion as part of one's daily life. Therefore, extrinsic religiosity is suggestive of having a religion to support various interests such as business interests. Intrinsic religiosity is an indication of having a religious commitment, a spiritual purpose. Donahue (1985) further states that relation of intrinsic religiosity is higher than extrinsic religiosity on religious commitment.

Strong religious belief is expected to prevent illegal behavior through feelings of guilt, especially in tax evasion (Grasmick, Bursik, & Cochran, 1991). Grasmick, Kinsey and Cochran (1991) not only explore the effect of presence of tax fraud in church, but also measure the affiliation as an index of religious importance. They find that those who are not affiliated are more likely to cheat.

It can be said that higher religiosity will increase one's self integrity and at same time have more self-resilience to face the pressures of life, including the pressure of work. They can control themselves and behave properly. Based on description of empirical study and logical thinking framework above, it can be developed research hypothesis below.

H-5: Religiosity reduces the positive effect of role conflict on burnout.

H-6: Religiosity reduces the positive effect of role ambiguity on burnout.

H-7: Religiosity reduces the positive effect of role overload on burnout.

H-8: Religiosity reduces the positive effect of job insecurity on burnout.

#### **Emotional intelligence and the moderation ability**

Emotional intelligence (EI) was first introduced in 1990 by Peter Salovy of Harvard University and John Mayer of New Hampshire University. But the term EI 'pokes' over the world after the publication of Daniel Goleman's best-selling book, "Emotional Intelligence" in 1995. Salovy and Mayer define emotional intelligence as a set of social intelligences involving the ability to "monitor feelings and emotions, in yourself and others, sorting and using that information to guide the thoughts and actions. These EI qualities include; empathy, expressing and

understanding the feelings, controlling anger, independence, adaptability, liking, interpersonal problem-solving skills, perseverance, solidarity, friendliness and respect. All of above qualities are more instrumental in one's life for success. Daniel Goleman (2005: 39) said that 80% of success is determined by emotional intelligence. This emotional intelligence is low in our leader today. When the majority of these peoples in this country are suffering from hunger, poverty and ignorance, our officials including the legislature try to corrupt the state's wealth in various ways, both subtle and visible.

Goleman (2005: 39) who adapted the Salovey-Mayer model divides the EI into following five elements: self-awareness, self-regulation, motivation, empathy, and proficiency in fostering relationships with others. The five elements are grouped into two skills: a) Personal skills; which includes self-awareness, self-regulation, and motivation; and b) social skills; which includes empathy and social capability (Goleman, 2005: 42-43). Emotions in a person can affect the performance. Unstable emotional level will reduces someone concentration to do something. Work emotion can modify and manage the organization to be effective (John, Robert and Matteson, 2002).

The performance of a person is not only seen from ability to do perfect work, but also the ability to master self and manage self and ability to build relationships with others (Martin, 2000) in Trihandini (2005). Chermis in Prihandini (2005) reveals that although a person performs well, but if he is introvert and cannot interact with others properly, his performance will low.

It can be said that someone with high emotional intelligence will improve the ability to master self and manage self and ability to build relationships with others. This condition will greatly assist a person in dealing with role conflict, role ambiguity, role overload, and job insecurity to reduce burnout. Based on description of empirical study and logical thinking framework above, it can be developed research hypothesis below.

H-9: Emotional intelligence reduces the positive effect of role conflict on burnout.

H-10: Emotional intelligence reduces the positive effect of role ambiguity on burnout.

H-11: Emotional intelligence reduces the positive effect of role overload on burnout.

H-12: Emotional intelligence reduces the positive effect of job insecurity on burnout.

## RESEARCH METHODS

### Population and Sample

The research location is Tax Consultant Office (KKP) in Bali Province. The Population is all tax consultant who work at 19 Tax Consultant Office in Bali. There are 80 questionnaires distributed 75 questionnaires returned (94.00%). There are 73 (91.65%) of questionnaires could be further processed while the other 2 questionnaires (3.00%) could not be processed because they did not meet the requirements.

Samples are selected by purposive sampling method, based on following criteria. First, the consultants have active status which is not limited to his position, either as a Partner, Manager/Assistant manager, Supervisor, or junior consultant. Every consultant has a tendency to have burnout without look at the position. Second, at least have 1 (one) year working period. According to Sweeney and Summer (2002), at the end of busy season the tax consultant get significant increase of emotional exhaustion. Consultants who works at least 1 year will have annual tax reporting is a busy season.

### Research Instruments

Role conflict, role ambiguity, and role overload variables are measured by adopting questionnaires from Ni Made Wiryathi (2014). Job insecurity was measured by adopting questionnaires from Noviarini (2013). Burnout was measured by adopting questionnaires from Ni Made Wiryathi (2014) research.

The instrument measurement uses a seven point Likert scale. It is started from number 1 (strongly disagree or very small or rare) to number 7 (strongly agree or very big or almost every day). This is used because more accurate and easy for respondents (Blerkom, 2009: 155; Mustafa, 2009: 147; Hair et al., 2007: 237).

### Data analysis technique

The regression equation development to achieve the research objectives is multiple regression equation and Moderated Regression Analysis (MRA) as follows:

$$BU = a + b_1RC + b_2RA + b_3RO + b_4JI + b_5RE + b_6KE + e \dots\dots\dots(1)$$

$$BU = a + b_1RC + b_2RA + b_3RO + b_4JI + b_5RE + b_6KE + b_7RC.RE + b_8RC.KE + b_9RA.RE + b_{10}RA.KE + b_{11}RO.RE + b_{12}RO.KE + b_{12}JI.RE + b_{14}JI.KE + e \dots\dots\dots(2)$$

## RESEARCH RESULT AND DISCUSSION

### Model Feasibility Test Result and Coefficient Determination Analysis

The feasibility test result of multiple regression model and MRA model show that both models meet the model feasibility test with significance value = 0.000 which is smaller than  $\alpha = 0,05$ . Furthermore, determination

coefficient (Adjusted  $R^2$ ) of multiple regression model is 0.893. It means the role conflict, role ambiguity, role overload job insecurity, religiosity, and emotional intelligence variables can explain the changes in burnout variable at 89.3%, rest of 10.7% are explained by other variables outside the model. Meanwhile, coefficient of determination (Adjusted  $R^2$ ) of MRA model is 0.899. It means that independent variables of role conflict, role ambiguity, role overload and job insecurity, religiosity, emotional intelligence, and interaction variables can explain variation of burnout variable equal to 89.9%, while the rest 10.1% is explained by other variables outside the model.

### Multiple Regression Test Results

Table 1 shows the results of multiple regression. It explains information related to magnitude of constants, beta coefficients, and results of hypothesis testing.

#### H1: Role conflict has a positive and significant effect on burnout

Table 1 shows that beta value of role conflict variable beta is 0.697 with p-value = 0.000 bigger than  $\alpha = 0.05$ . Role conflict variable has a positive and significant effect on burnout. Higher or stronger role conflict can increase burnout. Therefore, it can be said that this research accept the hypothesis H1 that role conflict has positive and significant effect on burnout.

The results of this study is consistent with results of research of Forgaty, et al. (2000), Murtiasri and Ghozali (2006), and Utami and Nahartyo (2013) who also found role conflict has positive effect on burnout.

**Table 1. Multiple Regression Test Results**

Model	Unstandardized Coefficients		Standardized Coefficients	Sig.	Hypotheses Testing
	B				
1 (Constant)	8.089	3.942		.042	
RC	.697	.127	.228	.000	Accepted
RA	1.013	.132	.329	.000	Accepted
RO	1.029	.264	.162	.000	Accepted
JI	.744	.097	.332	.000	Accepted
RE	-.005	.036	-.005	.884	
KE	-.014	.036	-.013	.699	

a. Dependent Variable: BU

#### H2: Role ambiguity has a positive and significant effect on burnout.

Table 1 shows that beta coefficient value of role ambiguity variable is 1.013 with p-value = 0.000 smaller than  $\alpha = 0,05$ . Role ambiguity variable has a positive and significant effect on burnout. Stronger role ambiguity can increase burnout. Therefore, it can be said that this research accept the hypothesis H2 that role ambiguity has positive and significant effect on burnout.

This study results are consistent with Maslach (1982) about the relationship between high role ambiguity and energy draining and mental fatigue which results in increased emotional level of a person. Forgaty, et al. (2000 and Murtiasri and Ghozali (2006) and Jones, et al. (2010) also found a positive role of ambiguity in burnout

#### H3: Role overload roles have a positive and significant effect on burnout.

Table 1 shows the value of beta coefficient role overload variable is 1.029 with p-value = 0.000 smaller than  $\alpha = 0.05$ . The role overload has a positive and significant effect on burnout. Therefore, this research accepts the hypothesis H3 that role overload has a positive and significant effect on burnout. Fogarty, et al. (2000), Murtiasri and Ghozali (2006) and Jones, et al. (2010) provides empirical support on relationship between role overload and burnout. An increase in workload is occurred in some critical periods (when audits occur, tax reporting is due, and professional services in high demands) and major cause of stress. Accountants in this busy period have to work more than ten hours a day for a month. Sweeney and Summer (2002) found that at end of busy season accountants experienced significantly higher emotional exhaustion. Likewise, Utami and Nahartyo (2013) found a positive overload affect on burnout.

#### H4: Job insecurity has a positive and significant effect on burnout.

Table 1 shows the beta coefficient value of job insecurity variable is 0.744 with p-value = 0.000 is smaller than  $\alpha = 0.05$ . job insecurity variable have a positive and significant effect on burnout. Therefore this research accept hypothesis H4 that job insecurity have positive and significant effect on burnout.

This study result is consistent with Westman (2001) who found the effect of job insecurity on burnout. Novita et al (2013) also found a positive effect of job insecurity on burnout.



### MRA Test Results

The table 2 shows the results of multiple regression analysis related to magnitude of constant, beta coefficient, and the results of hypothesis testing are shown below.

**Table 2. MRA Analysis**

Model	Unstandardized Coefficients		Standardized Coefficients	Sig.	Hypotheses test
	B	Std. Error	Beta		
1 (Constant)	17.415	19.699		.378	
RC	2.936	1.509	.959	.053	
RA	-.275	1.612	-.089	.865	
RO	1.156	2.931	.182	.694	
JI	-.492	.842	-.219	.560	
RE	.320	.186	.298	.088	
KE	-.351	.197	-.324	.077	
RC.RE	.007	.012	.294	.570	Rejected
RA.RE	.016	.011	.649	.154	Rejected
RO.RE	-.044	.026	-.907	.090	Rejected
JI.RE	-.011	.009	-.633	.242	Rejected
RC.KE	-.023	.017	-1.182	.178	Rejected
RA.KE	-.003	.014	-.136	.845	Rejected
RO.KE	.035	.028	.827	.210	Rejected
JI.KE	.019	.007	1.234	.008	Accepted

**H5: Religiosity (RE) reduces the positive effect of role conflict (RC) on burnout.**

Table 2 shows that beta coefficient value of RC.RE variable is 0.007 with p-value = 0.570 bigger than  $\alpha = 0.05$ . The RE variable reduces the positive effect of RC on burnout but not significant. Therefore this research rejects the hypothesis of H5 research which states that religiosity reduces the positive effect of role conflict on burnout.

**H6: Religiosity reduces the positive effect of role ambiguity (RA) on burnout.**

Table 2 shows that beta coefficient value of RA.RE variables is 0.016 with p-value = 0.154 bigger than  $\alpha = 0.05$ . The RA.RE interaction variables cannot reduces the positive effect of RA on burnout. Therefore this research rejects the hypothesis of H-6 research that religiosity reduces the effect of role ambiguity on burnout.

**H-7: Religiosity (RE) reduces the positive effect of role overload (RO) on burnout.**

Table 2 shows the beta coefficient value of RO.RE variables is -0.044 with p-value = 0.090 bigger than  $\alpha = 0.05$ . The RE variable cannot reduces the positive effect of RO on burnout. Therefore this study rejected the H-7 research hypothesis which states that religiosity reduces the positive effect of role overload on burnout.

**H-8: Religiosity (RE) reduces the positive effect of job insecurity (JS) on burnout.**

Table 2 shows that beta coefficient value of JI.RE variable is -0.011 with p-value = 0.242 bigger than  $\alpha = 0.05$ . The RE variable cannot reduces the positive effect of JI on burnout. Therefore this study rejects the H-8 research hypothesis which states that religiosity reduces the positive effect of JI on burnout.

**H-9: Emotional intelligence (EI) weakens the positive effect of role conflict (RC) on burnout.**

Table 2 shows that beta coefficient value of RC.EI variables are -0.023 with p-value = 0.178 bigger than  $\alpha = 0,05$ . The EI variable cannot reduces the negative effect of RC on burnout. Therefore this study rejected the hypothesis of H-9 research that emotional intelligence reduces the positive effect of role conflict on burnout.

**H-10: Emotional intelligence (EI) reduces the positive effect of role ambiguity (RA) on burnout.**

Table 2 shows that beta coefficient value of EI.RA variables is -0.003 with p-value = 0.210 bigger than  $\alpha = 0.05$ . The EI variable cannot weaken the positive effect of RA on burnout. Therefore this study rejected the hypothesis of H-10 that emotional intelligence reduces the positive effect of RA on burnout.

**H-11: Emotional intelligence reduces the positive effect of role overload on burnout.**

Table 2 shows that beta coefficient value of EI.RO variables is -0.035 with p-value = 0,018 which is bigger than  $\alpha = 0,05$ . That is, EI variable is not able to reduce the positive effect of RO on burnout. Therefore this research fails to reject the hypothesis of H-11 research that states that emotional intelligence reduces the positive effect of RO on burnout.

### **H-12: Emotional intelligence reduces the positive effect of job insecurity (JI) on burnout.**

Table 2 shows that beta coefficient value of variable EI.JI is 0.091 with p-value = 0.018 bigger than  $\alpha = 0.05$ . The EI variable cannot reduce the positive effect of JI on burnout. Therefore this study fails to reject the hypothesis of H-12 that emotional intelligence reduces the positive effect of job insecurity sustainability on burnout.

## **CONCLUSIONS AND RECOMMENDATIONS**

### **Conclusion**

The conclusion of this research can be explained below.

- 1) Role conflict, role ambiguity, role overload, and job insecurity have a positive effect on burnout of tax consultant;
- 2) Religiosity cannot reduce the effect of role conflict, role ambiguity, role overload, and job insecurity on burnout of tax consultant;
- 3) Emotional intelligence cannot reduce the effect of role conflict, role ambiguity, role overload, and job insecurity on burnout of tax consultant;

### **Suggestions**

Based on discussion and conclusions, the suggestions can be stated below.

1. Tax Consultant Office and Ministry of Finance management need to increase the value of religiosity and emotional intelligence to reduce the unfortunate effect of role conflict, role ambiguity, role overload, and job insecurity on burnout of tax consultant. Various efforts to infiltrate the value of religiosity and emotional intelligence urgent to do to tax consultants, for example: entering both of these values content in training materials and ongoing education of tax consultants.
2. Future researcher should use other variables that can reduce the negative effect of role conflict, role ambiguity, and role overload on burnout of tax consultant, such as locus of control, ethical behavior or top management support.

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