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**International Conference and
Global Forum on
Multidisciplinary Research for
Sustainability
(MRS 2017)**

November 9-10, 2017

Seoul, South Korea



**Abstracts Proceeding Book
of
International Conference and Global Forum on
Multidisciplinary Research for Sustainability
(MRS - 2017)**

*“Enhancing innovation and value creation sustainability
through academic research”*

ISBN:

978-602-50035-2-3

Chief of Editor:

Dr. Hendrati Dwi Mulyaningsih

Cover and layout:

Gina Noviana Yuniar

Publisher:

PT. Lintas Cakra Pusaka

Office Address:

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First publication, November 2017

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Day 01

Thursday, 09 November 2017

Olive Room

Session 3 (15.00-16.00 p.m.)

Session Chair: Dr. Ismi Rajiani

Track Economic and Finance

Paper ID	Author	Media	Paper Title
MRS17144	Faurani Santi Singagerda (a)	Oral Presentation	Credit Risk-Return Puzzle: Asian Countries Representative
MRS17177	Soedarmanto	Skype Presentation	The Effect of Over Workload and Role Conflicts Behavior of Tax Auditors Dysfunction with Job Stress as Mediation Factor

Day 01

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Track Tourism and Hospitality

Paper ID	Author	Media	Paper Title
MRS17144	Faurani Santi Singagerda (b)	Oral Presentation	Creating Tourist Loyalty Sari Ringgung Beach through Destination Branding As An Excellent Destination Tourism

The Effect of Over Workload and Role Conflicts Behavior of Tax Auditors Dysfunction with Job Stress as Mediation Factor

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Abstract

This study examines the prevention theory proposed by Lazarus and Folkman (1984) with the assumption that tax auditors experience work stress in the face of excessive workload pressure and role conflict with dysfunctional behavior in the form of degradation of tax audit quality. Data collection methods in this study using survey techniques in obtaining external validity. Research data is obtained in the form of opinion by using the questionnaire instrument to the tax inspector as the respondent. Given the questionnaire given is a statement of perception that is subjective, in order to facilitate interpretation of qualitative data, the researchers took the initiative to perform the conversion of qualitative data into the parametric scale with the Method of Successive Interval. Analyzer used in this study is Structural Equation Modeling based on variant, or Partial Least Square. Job stress is able to mediate the effect of excessive workload and role conflict on tax inspection dysfunction behavior. Surveys conducted are not accompanied by researchers in filling questionnaires in the theoretical sphere that raises the potential for bias in the results. This study does not further explore the negative findings of the direct influence of excessive workload on the behavior of tax examiner dysfunction. This empirical study gives contributions of thought to the next researchers to perform testing with experimental methods so that internal validity can be obtained. In addition, it is expected that the researchers then conduct research with a mixed method both quantitative and qualitative so that it can answer some questions such as the difference in direction of direct or indirect relationship between excessive workload and the behavior of tax auditor's dysfunction. This study examines scientifically the quality of tax audits from the standpoint of professional humanism. The adopted theme comes from the behavioral accounting with the tax auditors as the respondent.

Keywords: Over workload, Role conflict, Work Stress, Dysfunction
