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**The Effect Of Job Stress And Work Environment On Tax Auditor Performance:
Motivation As A Variable Of Mediation**

Welly Saputri Wijaya, Vince Ratnawati, Andreas

Faculty of Economics and Business Riau University, Pekanbaru, Indonesia Email:

wellysaputriwijaya@gmail.com

ABSTRACT: *This study has several objectives, first to analyse the effect of job stress, work environment and motivation on tax auditors' performance. Second, analyse the effect of job stress, work environment on the motivation. Third, analyse the effect of job stress and work environment on tax auditors' performance after being mediated by motivation. Motivation is expected to influence the performance of tax auditors. This research population is 166 tax auditors in the Riau General Directorate Regional Office environment as many as 153 people, and the sampling method is saturated samples. Data processed is primary data obtained by processing questionnaire data and analysed with the Smart PLS Version 3.2.8 program. The results of the study prove that job stress does not affect the performance of the tax auditors. Work environment and motivation positively and significantly affect the performance of tax auditors. Job stress and work environment significantly affect motivation. The last is that motivation mediates the relationship between job stress and the work environment to tax auditors' performance.*

Keywords: *tax auditors performance, job stress, work environment, motivation.*

INTRODUCTION

Indonesia's current tax collection system is the Self Assessment System, a tax collection system that authorises taxpayers to determine their amount of tax owed (Mardiasmo, 2013: 7). While the tax audit as a means to conduct supervision and guidance to taxpayers and have the objective to test the level of taxpayer compliance in fulfilling tax obligations, it also has other objectives to implement tax legislation provisions (Hidayat, 2013). The main function mandated in the KUP Law for tax auditors is to examine compliance in taxpayers' tax obligations.

According to Mangkunegara (2009: 18), performance results from the quality and quantity of work achieved by an employee in carrying out their duties following the responsibilities given to him. Suppose it is related to the performance of the tax auditors. In that case, it means that the examination carried out by the tax auditors must be following the purpose of the tax audit, test the compliance of taxpayers and other purposes in order to implement the provisions of the legislation, not looking for their benefits (Faries and Budiono, 2014). Based on General Directorate of Taxation performance reports from 2015 - 2017, tax auditors' performance is still not optimal. This situation can be seen from one of the indicators in assessing tax auditors' performance related to completing the audit report (RER/Result of Examination Report) in 2015 to 2017, which still has not met the

target. Data in 2015 showed that the audit report's target (RER/Result of Examination Report) was 43,709 RER, but the realisation was only 33,612 RER.

In 2016, the target of completing the audit report of 40,028 RER had been fulfilled, where the realisation reached 41,143 RER. However, in 2017, the completion report (RER) target of 59,880 RER was not fulfilled, where the realisation only reached 52,466 RER. By the success of the audit is one of the key caretakers to increase tax revenue. This situation is in line with Ratnawati (2020) found the more professional and competent the tax auditor, the better the performance.

To achieve the required targets, the auditors should pay attention to any factors that can improve the tax auditors' performance. To be able to work well, a tax auditor should not be under stress. Robbins (2003: 384) said that job stress affected work performance. More stress will result in lower or declining performance. Research conducted by Paat, Adolfini and Saerang (2019) showed that job stress has a negative and significant effect on employee's performance. Where the higher the stress level of employees in their work, the resulting performance will get worse.

Another factor that can affect performance is the work environment. According to Nitisemito (2001: 183), the work environment is everything that exists around the employees, which can influence themselves in carrying out the tasks assigned. A work environment is a measuring tool that will affect an employee's performance if the agency's work environment is good (Winardi, 2007). This statement is in line with Sihan (2015) research, which showed that the work environment has a significant effect on tax auditors' performance. With the creation of a good work environment, it can affect an employee's performance. Likewise, with the research results conducted by Septian (2016), the work environment positively and significantly affects employee performance.

Furthermore, Gagne (2005) and Tuan (2011) emphasised that employee's work motivation was an important thing that must be considered by company managers because work motivation could provide a major influence in improving employee's performance. Aries and Ghozali (2006: 126) also said that the purpose of providing motivation was to make employees who were given motivation can work following work references and responsibilities so that company goals could be achieved well. Research conducted by Akhmad (2016) showed that motivation has a positive effect on employee's performance. The higher the work motivation is, the performance will be increased.

According to Levelina (2015), stress could be one thing that affected employees' work motivation. Poor stress management can affect a person's level of motivation. Stress that is too low causes the employees not to excel, but instead, excessive stress will cause the employees to be frustrated and reduce their performance. Research by Natalia and Wijono (2018) said a negative relationship between job stress and employee motivation.

The comfort of the work environment can also trigger an employee's work motivation to work better so that the work will be achieved optimally. Rivai (2004: 456) said that another factor that influenced work motivation was the work environment. Research by Prakoso, Astuti and Ruhana (2014) said that a pleasant work environment could motivate employees to work.

This study's difference with previous research is the location in this research sample in all tax auditors registered at KPP in Riau Province, including the Regional Office of Riau's General Directorate of Taxation. In contrast, previous research took place in tax auditors registered at KPP Madya Pekanbaru and KPP Madya Batam. The next difference is a statistical research tool in which previous research used SPSS 17 while this study uses Smart PLS 3.2.8.

Research related to motivation as a mediating variable in the relationship between job stress and work environment on performance has been widely carried out. Research conducted by Novianti (2016) aimed to examine the effect of job stress on employee's performance mediated by work motivation on employees at PT. Bank Rakyat Indonesia (Persero), Tbk, Bangkalan branch,

Madura. The results showed that employee's work motivation could mediate job stress on employee performance.

Furthermore, Nurhidayah (2018) examined the influence of the work environment on employee's performance with work motivation as a mediating variable in the CV. Fajar Nusantara Jaya. The results showed that work motivation was proven to mediate the work environment's influence on employee's performance. Based on the phenomena, theories and previous studies, the author is interested in conducting this research with the title *The Effect of Job Stress and Work Environment on Tax Auditor Performance: Motivation as A Variable of Mediation*.

LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT OF JOB STRESS

Job stress was a condition of tension that affects a person's thought processes, emotions, and conditions. The result of excessive stress can threaten a person's ability to deal with the environment. It will ultimately interfere with the performance of his duties (Handoko, 2008: 200). Stress that is too heavy will threaten a person's ability to deal with their environment (Wahjono, 2010).

According to Robbins (2003: 384) found job stress affected work performance. More stress will result in lower or declining performance. Mohyi (2013: 160) also believed that job stress at a moderate level could improve employee's performance, but high and low levels of job stress can also reduce the employee's performance. Too much stress put demands that cannot be reached, or constraints on a person will result in lower performance (Robbins, 2003: 285).

H1: Job stress affects the performance of tax auditors.

Work Environment

The work environment was an environment where employees do their daily work (Mardiana, 2001: 55). The work environment exists around the workers who can influence themselves in carrying out the assigned tasks (Nitisemito, 2001: 183). Whereas Sedarmayanti (2011: 12) defined the work environment as the overall tools and materials faced, the environment in which a person works, his work methods, and his work arrangements both as individuals and as groups.

According to Bambang (1991: 122), the work environment was one factor that can affect an employee's performance. Khoiriyah (2009) also said that the work environment has an important role in achieving employee performance. This argument is in line with Nurtjahjono (2014), which said that a comfortable environment could improve employees' performance. A safe and healthy work environment is proven to affect productivity (Ardana, 2012: 208).

H2: The work environment affects the performance of tax auditors.

Motivation

Motivation is the driving force that results in organisational members desiring and willing to mobilise the ability, expertise, skills, energy, and time to do work, which is their responsibility and carry out obligations to achieve the organisation's goals and objectives of the organisation (Siagian, 2007: 105). Dalyono (2005: 55) found that motivation was the driving force/impetus for doing a job, from within and outside.

According to Sunyoto (2013: 11) found that motivation was a way to encourage one's work spirit so that they wanted to work in order to achieve organisational goals. Providing the right motivation can encourage employees to improve their performance. As stated by Siagian (2003: 287), this situation is that with the right motivation, employees will be compelled to do as much as possible in carrying out their duties. Cendhikia, Utami and Prasetya (2016) showed that work motivation positively and significantly affects employee performance.

H3: Motivation affects the performance of tax auditors.

Effect of Job Stress on Motivation

The motivation was the goal to be achieved through certain behaviours (Cropley, 1985). Hani Handoko (2003: 252) defined motivation as a person's condition that drives an individual's desire to carry out certain activities to achieve goals. Good motivation must be in the employees so that every job can be done well. Job stress is a feeling of pressed or depressed employees experienced in dealing with their work (Anwar, 1993: 93).

Poor stress management can affect a person's level of motivation. Stress that is too low causes employees not to be motivated to achieve, but instead, excessive stress will cause the employee to be frustrated and reduce performance. Research conducted by Cendhikia, Utami and Prasetya (2016) aimed to examine the effect of a work conflict and job stress on employees' work motivation and employee performance in Indonesian telecommunications companies. The results showed a negative and significant effect of job stress on employee's work motivation. The higher the job stress, the lower the employee's motivation. **H4:** Job stress affects motivation.

Effect of Work Environment on Motivation

Work motivation is a very important factor to get optimal work results. Triatna (2015) also said that motivation and performance have a close relationship, where both have an attachment to each other. Motivation is a certain psychological state in a person that arises because of the urge to meet needs (Swasto, 2011: 100).

The comfort of the work environment can trigger an employee's work motivation to work better so that the work will be achieved optimally. A conducive work environment provides a sense of security, and employees will work more optimally. Sedarmayanti (2011: 27) said that humans would be able to carry out their activities well to achieve an optimal result if one of them was supported by appropriate environmental conditions. Rivai (2004: 456) also said that another factor influencing work motivation was the work environment. Research conducted by Prakoso, Astuti and Ruhana (2014) said that a pleasant work environment could motivate employees to work. Siagian (2007: 106) also said that one of the factors causing work motivation was good working conditions, especially in terms of the physical work environment.

H5: Work environment affects motivation.

The Mediating Role of Motivation in the Relationship between Job Stress, Work Environment and Tax Auditor Performance

Stress could be one of the things that affect employee work motivation (Levelina, 2015). Job stress is a feeling of pressed or depressed employees experienced in dealing with their work (Anwar, 1993: 93). Martini and Fadli (2011) said that a company's stress level could cause a lack of employee motivation at work. Cendhikia, Utami and Prasetya (2016) showed the negative and significant influence of job stress on employees' work motivation.

Weak employee's motivation will impact weak employee's performance (Murti and Srimulyani, 2013). Furthermore, Robbins (2003: 285) argued that too much stress placed unreachable demands or constraints on someone will lower performance. More stress will result in lower or declining performance. Therefore, it can be concluded that the level of stress that occurs in employees can cause a decrease in employee motivation at work and will ultimately have an impact on performance degradation.

The factors that influenced work motivation was the work environment (Rivai, 2004: 456). The work environment is an environment where employees do their daily work (Mardiana, 2001:

55). The work environment exists around the workers, which can influence themselves in carrying out the tasks assigned (Nitisemito, 2001: 183). The comfort of the work environment can trigger an employee's work motivation to work better so that the work will be achieved optimally.

Siagan (2014: 103) also suggested that the work environment's benefits were creating passion so that productivity and work performance increased. Humans will be able to carry out their activities well to achieve an optimal result if one of them is supported by appropriate environmental conditions (Sedarmayanti, 2011: 27). Bambang (1991: 122) also said that the work environment was one factor that can affect an employee's performance. A suitable work environment can support the implementation of work to have a work spirit and improve employee performance. With the creation of a good work environment, it can affect employee performance (Siahan, 2015).

H6: Motivation mediates the effect of job stress on tax auditor performance.

H7: Motivation mediates the effect of the work environment on tax auditor performance.

A. Research Method

This study's population is all tax auditors in all tax offices registered at the Riau Regional Tax Office. The sampling technique in this study uses the saturated sampling method. Saturated sampling is a sampling technique when all members of a population are used as a sample.

The sample used in this study was all tax auditors in all tax offices registered at the Riau Regional Tax Office. In total, there were 166 auditors from each research location. This study uses primary data collected using questionnaire data collection techniques regarding tax auditors' performance. The research hypotheses testing are carrying out with a Partial Least Square (PLS) based Structural Equation Model (SEM) approach.

Definition of Operational Variables Job Stress (X1)

According to Handoko (2008: 200) job stress was a condition of tension that affects a person's thought processes, emotions, and conditions, and the result of excessive stress can threaten a person's ability to deal with the environment and will ultimately interfere with the performance of his duties. Job stress is a feeling of pressed or depressed employees at work (Anwar, 1993: 93). Measurement of job stress variables is measured using an instrument developed by Robbins (2006: 796) consisting of 5 indicators, and each indicator consists of 2 questions, totalling ten questions. The measurement scale used is a Likert scale.

Work Environment (X2)

According to Nitisemito (2001: 183), the work environment exists around the workers, influencing themselves in carrying out the assigned tasks, for example, cleanliness, music and others. Mardiana (2001: 55) also explained that the work environment was an environment where employees do their daily work. Work environment indicators are measured using an instrument developed by Sedarmayanti (2009: 46), which consists of 7 indicators for 15 questions. The measurement scale used is a Likert scale.

Motivation (Z)

Mulyasa (2003: 12) said the motivation was the driving force or puller that causes a particular goal. Motivation is a person's condition that encourages individuals to carry out certain activities to achieve goals (Handoko, 2003: 252). Indicators of motivation are measured using instruments developed by Maslow in Mangkunegara (2009: 93) consisting of 5 indicators, and each indicator consists of 2 questions for a total of 10 questions. The measurement scale used is a Likert scale.

Tax Auditor Performance (Y)

According to Ilyas and Wicaksono (2015), tax auditors are Civil Servants within the General Directorate of Taxation or experts appointed by the General Director of Taxes. They are given the task, authority, and responsibility to carry out audits. Tax audit is a series of activities to search, collect, manage data, and other information to test compliance with taxation obligations and other purposes to implement tax legislation provisions (Mardiasmo, 2011). At the same time, employee's performance is the work of quality and quantity achieved by an employee in carrying out their duties following the responsibilities given to him (Mangkunegara, 2009: 18). The tax-auditors performance measurement variable is measured based on the General Directorate of Tax Circular Number SE - 11 / PJ / 2017 Concerning Audit Planning, Strategy and Measurement. Consisting of 9 question items and the measurement scale used is a Likert scale.

RESULTS AND DISCUSSION Effect of Job Stress on Tax Auditor's Performance

The effect of job stress coefficient obtained is 0.108 with 1.865 t statistics and P-value 0.063. These results indicate that the t-statistic (1.865) is smaller than t table (1.96), and the Pvalue (0.063) is greater than 0.05. Therefore, it can be concluded that job stress does not significantly affect the performance of tax auditors. This result means that a high or low level of job stress experienced does not affect tax auditors' performance.

Most tax audit officers cause this result from the KPP registered under the Riau General Directorate of Taxation Regional Office not experiencing stress when carrying out their work. All tax auditors have a job target determined by the central General Directorate of Taxation each year so that each auditor has the same portion of work. Besides, it can be seen from the recapitulation of respondents regarding job stress variables. Most respondents gave answers (2) to questions about job stress. The respondent's answer shows that they are not experiencing job stress in their agency and work.

Effect of Work Environment on Tax Auditor Performance

The work environment's coefficient value is 0.585, with t statistics 10.958 and P-value 0.000. These results indicate that the t-statistic (10.958) is greater than t table (1.96), and the Pvalue (0.000) is smaller than 0.05. Therefore, it can be concluded that the work environment has a significant effect on tax auditors' performance. The work environment exists around the workers, which can influence themselves in carrying out the tasks assigned (Nitisemito, 2001: 183).

Khoiriyah (2009) said that the work environment has an important role in achieving employee performance. Sugiah (2012) also said that by paying attention to the physical condition of employees' work environment meant reducing the sense of boredom in working so that it can perform its functions and duties to the maximum then employees feel satisfied at work thereby increasing employee performance. The study supports research conducted by Sihan (2015) showed that the work environment has a significant effect on tax auditors' performance. With the creation of a good work environment, it can affect employee performance.

Effect of Motivation on Tax Auditor Performance

The effect of the motivation coefficient obtained is 0.169 with 2.904 t statistics and P-value 0.004. These results indicate that the t-statistic (2.904) is greater than t table (1.96), and the Pvalue (0.004) is smaller than 0.05. Therefore, it can be concluded that motivation has a significant effect

on the performance of tax auditors. Motivation is the driving force/impetus to do a job, from within and outside (Dalyono, 2005: 55). Sunyoto (2013: 11) said that motivation was a way to encourage one's work spirit so that they want to work in order to achieve organisational goals. Providing the right motivation can encourage employees to improve their performance.

As stated by Siagian (2003: 287), this result is that with the right motivation, employees would be compelled to do as much as possible in carrying out their duties. The study results are in line with Cendhikia, Utami and Prasetya (2016) research, which showed that work motivation positively and significantly affects employee performance. The higher the employee motivation, the higher the employee's performance will be followed. There is a positive relationship between high achievers and performance achievement, which means that managers and employees who have high motivation will achieve high performance. Conversely, low-performance employees are caused by low work motivation (Mangkunegara, 2005: 76).

Effect of Job Stress on Motivation

The effect of job stress coefficient obtained is 0.260 with 2.992 t statistics and P-value 0.003. These results indicate that the t-statistic (2.992) is greater than t table (1.96), and the Pvalue (0.003) is smaller than 0.05. Therefore, it can be concluded that job stress has a significant effect on motivation. Handoko (2003: 252) defined motivation as a person's condition that drove an individual's desire to carry out certain activities to achieve goals.

Levelina (2015) said that stress could be one of the things that affect an employee's work motivation. Poor stress management can affect a person's level of motivation. This study's results support the research conducted by Nataliana and Wijono (2018), which said a significant negative relationship between job stress and employee's work motivation. The higher the job stress, the lower the employee's motivation. This result might be since most employees think that the job stress makes them depressed so that their work motivation is low.

Effect of Work Environment on Motivation

The work environment's coefficient value is 0.321, with a statistical t 4.113 and P-value 0.000. These results indicate that the t-statistic (4.113) is greater than t table (1.96), and the Pvalue (0.000) is smaller than 0.05. Therefore, it can be concluded that the work environment has a significant effect on motivation. Motivation is a certain psychological state in a person that arises because of the urge to meet needs (Swasto, 2011: 100).

Rivai (2004: 456) said another factor that influenced work motivation was the work environment. The comfort of the work environment can trigger an employee's work motivation to work better so that the work will be achieved optimally. Rezita (2014) showed a significant influence between work environment variables on employee's work motivation. If the work environment conditions are getting better, then the employee's work motivation will be higher.

The Mediating Role of Motivation in the Relationship between Job Stress and Tax Auditor Performance

The coefficient value of job stress obtained is 0.044 with 2.010 t statistic and P-value 0.045. These results indicate that the t-statistic (2,010) is greater than t table (1.96), and the P-value (0.045) is smaller than 0.05. Therefore, it can be concluded that motivation mediates job stress on tax auditors' performance. Robbins (2003: 285) suggested that too much stress placed unreachable demands or constraints on someone will lower performance.

Furthermore, Martini and Fadli (2011) said that the stress level that occurred in employees in a company could cause a lack of employee motivation at work. Weak employee's motivation will impact weak employee's performance (Murti and Srimulyani, 2013). This research supports

research conducted by Novianti (2016) which showed that employees' work motivation could mediate job stress on employee's performance.

The Mediating Role of Motivation in the Relationship between Work Environment and Tax Auditor Performance

The work environment's coefficient value is 0.054, with a statistical t 2.389 and P-value 0.017. These results indicate that the t -statistic (2.389) is greater than t table (1.96), and the Pvalue (0.017) is smaller than 0.05. Therefore, it can be concluded that motivation mediates the work environment's effect on tax auditors' performance. Siagan (2014: 103) argued that the work environment's benefits created a passion for increasing productivity and work performance.

Siahan (2015) also said that creating a good work environment could affect an employee's performance. The study results are in line with Nurhidayah (2018) research, which showed that work motivation was a mediating variable between the work environment and employee performance.

CONCLUSIONS, OBSTACLES AND SUGGESTIONS CONCLUSION

The research showed that job stress does not have a significant effect on performance. The work environment and motivation significantly affect tax auditor's performance, and motivation can mediate the relationship between job stress, work environment and tax auditor performance.

Limitation

Although the author has tried to design and develop this research in such a way, there are still some limitations in this study that still need to be revised in next research, including this study involved a limited number of research subjects, as many as 153 people, so the results could not be generalised to a large group of subjects.

Suggestion

Based on the research results, the Directorate General of Taxes must pay attention that the tax examiner is not in a state of stress. The tax service office environment must be comfortable. Besides, this study demonstrates that motivation can increase job stress and work environment in improving tax auditors' performance.

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