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Moderating Emotional Intelligence and Religiusity on the Effect of Burnout on Turnover Intentions of Tax Consultant Employees in Bali

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Abstract--- The purpose of this study was to analyze the effect of burnout on the turnover intentions of tax consultant employees in Bali with emotional intelligence and religiosity as moderating variables. The location of the research was carried out at the Tax Consultant Office in the Bali Region as a representation of the Tax Consultant Office in Indonesia, which was registered with the Indonesian Tax Consultant Association (IKPI) in 2021 which was obtained through the website www.ikpi.or.id. The population in this study are all employees who work at the Tax Consultant Office registered at IKPI Bali Branch. The data analysis technique used the MRA test. The results of the study indicate that burnout has a positive and significant effect on turnover intention or in other words, increased burnout will increase turnover intention. The higher emotional intelligence is not able to reduce the high turnover intention due to the increased burnout of tax consultant employees. The interaction between burnout and emotional intelligence has a negative and significant effect on turnover intention or in other words, high emotional intelligence will reduce turnover intention due to increased burnout.

Keywords---burnout, emotional intelligence, religiosity, tax consultant, turnover intention.

Introduction

The amount of pressure and stress a person will conclude to avoid or get out of the pressure. As experienced by an employee will move to work if the place of work experiences very high pressure, even though the reality is that in a new workplace it is not necessarily not under pressure. Mikhriani (2016), found that job satisfaction and burnout together have a positive and significant effect on turnover intensity. Job satisfaction has a significant and significant effect on turnover. The phenomenon that often occurs in the human resource management system in a company is the behavior of the employees themselves, which can indirectly affect the company's performance. Turnoveremployees are unavoidable, even though an organization is fully committed to creating a good work environment, there are still employees who still leave. Turnover is very detrimental to the company because a lot of costs have been spent on recruiting employees. Another problem caused by turnover is the decline in productivity due to the loss of employees to the existence of new employee replacements (Rani et al., 2013; Roberts & Klersey, 2012; Pasek, 2017).

It is necessary to know the cause of employee behavior for Turnover intention because it has a negative impact on the Tax Consultant Office. The study on the turnover intention at the Tax Consulting Office is very relevant to behavioral accounting studies in the taxation sector. This research, then, is intended to reveal the stimulus for an employee to want to leave his job. There are several causes of turnover intention in employees so that the tendency of the emergence of turnover in the company can be suppressed, one of which is dominant is burnout. Mansour & Tremblay (2018), reveals that stress is important in the hospitality industry but it triggers burnout so that it has an impact on employees choosing to leave their jobs. Rouleau et al. (2012), stated that burnout is a term that describes the emotional condition of a person who feels tired and bored mentally, emotionally and physically as a result of increased work demands. This phenomenon occurs when an employee experiences an excessive workload, an inadequate work environment, and a lack of social support from family, coworkers, superiors, and organizations.

Several empirical studies have examined the effect of burnout on turnover intention and the results are inconsistent or still controversial. Research conducted by Ibrahim (2019), the results of the study show that there is a positive and significant effect of job insecurity on turnover intentions and there is a positive and significant effect of burnout on turnover intentions. Ardiyanti's (2019), research shows that there is a positive and significant effect, either partially or simultaneously, between the variables of job fatigue and job satisfaction on turnover intention. The same research was also carried out by Agustini & Herawati, (2013), with the results of his research that the Burnout variable has a positive and significant effect on turnover intention in male and female respondents and the research results also show different results, the burnout variable does not mediate the effect of Job Stress on Turnover intention

in male respondents. - male, but the burnout variable mediates the effect of job stress on turnover intention in female respondents at BPJS Kesehatan Headquarters. In another study it was found that burnout has a negative effect on turnover intention, such as research conducted by, however, the burnout variable mediates the effect of job stress on turnover intention in female respondents at BPJS Kesehatan Headquarters. In another study it was found that burnout has a negative effect on turnover intention, such as research conducted by however, the burnout variable mediates the effect of job stress on turnover intention in female respondents at BPJS Kesehatan Headquarters. In another study it was found that burnout has a negative effect on turnover intention, such as research conducted by Princess, Protect the Moon (2019) the results of the study show that burnout has a negative and significant effect on job satisfaction, job satisfaction has a negative and significant effect on turnover intention. Other research also found hthe results of the analysis can be seen that burnout has a negative effect on the performance of nurses at Sanglah Hospital Denpasar (Chrismastuti & Purnamasari, 2004; Dwijayanti, 2009). The inconsistency of empirical research results is thought to be due to contingent factors that play a role in increasing or weakening the effect of burnout and turnover intention.

Govindarajan (1986), states that there may not be a unified research result depending on certain factors or better known as contingency factors. Murray (1990), explains that in order to reconcile conflicting results, a contingency approach is needed to identify other variables that act as moderators or mediate in the research model. During the COVID-19 pandemic, it greatly affected the situation and work pressure of the tax consultant office. Related to this, the researcher wants to reveal the moderating role of emotional intelligence and religiosity on the effect of bounties on turnover intention.

Southey (2011), explains the notion of emotional intelligence is an ability that can understand the emotions of oneself and others, as well as knowing how one's own emotions are expressed to increase ethical maximum as a personal strength. Research conducted by Steven J.Stein and Howard E. Book (in Uno, 2010:69), states that emotional intelligence is a set of abilities, competencies, and noncognitive skills that affect a person's ability to successfully cope with environmental demands and pressures. Pramandhika et al. (2020), states that someone with well-developed emotional intelligence is likely to be successful in life because he or she is able to master thinking habits that encourage productivity.

Religiosity comes from religion which is related to religion or the nature of religion that is attached to a person. Religiosity comes from the Latin "relegare" which means to bind tightly or bond together (Hood et al., 2009). Religiosity has a great influence in life where there are rules that can guide humans to the right path. Religiosity includes all the relationships and consequences of the relationship between humans and their creators and each other in everyday life. In research conducted by Ismiradewi (2020), it is stated that there is a very significant influence between religiosity and emotional intelligence. The product-moment correlation value shows the direction of a positive relationship between religiosity and emotional intelligence in adolescents. The higher the religiosity, the higher

the emotional intelligence. On the other hand, the lower the religiosity, the lower the emotional intelligence.

Literature review and hypotheses development

Mansour & Tremblay (2018) reveals that stress is important in the hospitality industry but it triggers burnout so that it has an impact on employees choosing to leave their jobs. Rouleau et al. (2012), stated that burnout is a term that describes the emotional condition of a person who feels tired and bored mentally, emotionally and physically as a result of increased work demands. This phenomenon occurs when an employee experiences an excessive workload, and inadequate work environment, and a lack of social support from family, coworkers, superiors, and organizations. There is a study conducted by (Zhang & Feng, 2011), which states that there is a positive and significant effect of burnout on turnover intentions.

Turnover is the entry and exit of workers in a company within a certain period of time Ridlo (2012). It can happen voluntarily or not, and is also controlled and unavoidable. Basically, the attitude of individuals who have a desire to leave an organization is a common thing. Someone will do his job as a conscious effort to achieve a goal from the work done, namely earning income. Robbins & Judge (2013), in their research, stated that turnover intention is a tendency or level that makes employees think that they want to leave an organization.

Research conducted by Ekel et al. (2019), states that partially burnout has a positive and significant effect on employee turnover intention. This shows that Burnout affects the intensity of employee leave at Tasik Ria Resort. The higher the burnout experienced by employees, the higher the employee's desire to leave the company, and vice versa. Likewise with research conducted by Anggraita & Prihartanti (2017), in a study entitled The relationship between burnout and job satisfaction with employee turnover intentions. The results of his research indicate that the burnout variable has a significant positive effect on turnover intention and the job satisfaction variable has a negative relationship with turnover intention.

Ha₁: Burnout has a positive effect on Turnover Intention of Tax Consultant Employees in Bali.

Emotion and mood are components that include feelings that will indirectly affect a person's behavior when facing a decision. Merissa (2018), defines emotional intelligence as a component that makes someone smart in using their emotions. Human emotions are in the realm of inner feelings, hidden instincts, and emotional sensations that when recognized and respected. Emotional intelligence will provide a deeper and more complete understanding of oneself and others. In particular, tax consultants need high emotional intelligence because in their work environment tax consultants will interact with many people both inside and outside the work environment (Elçi et al., 2012; Yi et al., 2011; Lefebure, 2019). Emotional intelligence plays an important role in shaping moral discipline as a tax consultant. In the world of tax consultant work, various problems and challenges must be faced such as task demands and relationship problems with

other people, both with clients and others. These problems are not something that only requires intellectual ability, but in solving these problems, emotional abilities or emotional intelligence are needed more. If a tax consultant has high emotional intelligence, the decisions in dealing with the problem will be better. This is supported by the results of research by Tikollah et al. (2006); Lisda (2009); Choiriah (2013); Mahadewi et al. (2015); Swari & Ramantha, (2013); Pratama (2017), showing that emotional intelligence has a positive effect on ethical decisions. Madamang (2015), the results of his research show that work stress has a negative and significant effect on emotional support and has a positive effect on the desire to change jobs.

Ha2: Emotional intelligence weakens the positive influence of burnout on the turnover intention of Tax Consultant employees in Bali.

Based on the TPB proposed by Fishbein and Ajzen in the early 1970s, it was explained that religion is a social factor that can influence behavioral beliefs, normative beliefs, and belief control. Religion is closely related to spirituality, where religion places human behavior and life in the context of a broader and richer meaning that allows one to unite things that are intrapersonal and interpersonal, and bridge the gap between self and others (Zohar & Marshall, 2007). This means that people who have religiosity will manifest it in noble behavior and become one of the factors that influence one's ethical attitudes and behavior. So, a person with high religiosity is a person who has strong principles and vision, able to interpret every side of life and able to manage and survive in adversity and pain. In other words, people with high religiosity can make ethical decisions in dealing with a problem. This is supported by the results of research by Tikollah et al. (2006). Pengaruh kecerdasan intelektual, kecerdasan emosional, dan kecerdasan spiritual terhadap sikap etis mahasiswa akuntansi (Studi pada Perguruan Tinggi Negeri di Kota Makassar Provinsi Sulawesi Selatan). Simposium Nasional Akuntansi, 9, 23-26. (2006); Lisda (2009); Choiriah (2013); Mahadewi et al. (2015); Swari & Ramantha (2013); Pratama (2017), showing that religiosity has a positive effect on ethical decisions. Setiyowati et al. (2017), the results of his research state that religiosity moderates the relationship between promotion mix and behavior intention, which means that religiousity strengthens the relationship between promotion mix and behavior intention. Religiousity is a pure moderating variable, which means that religiosity is a moderating variable only and cannot be used as an independent variable.

Ha₃: Religiosity weakens the positive effect of burnout on the Turnover Intention of Tax Consultant Employees in Bali.

Methods

The location of the research was carried out in Tax Consultant Office in the Bali Region as a representation of the Tax Consultant Office in Indonesia, which is registered with the Indonesian Tax Consultant Association (IKPI) in 2021 which was obtained through the website www.ikpi.or.id. The population in this study are all employees who work at the Tax Consultant Office registered at IKPI Bali Branch. The list of Tax Consultant Offices registered at IKPI Bali Branch in 2021. The sampling technique used in this study is Probability Sampling. Probability

sampling is a sampling technique that provides equal opportunities for each element (member) of the population to be selected as a member of the sample. With probability sampling, the sampling is random or random from the existing population (Soenanta et al., 2021; Kuchuk et al., 2021; Aziza & Rissyo Melandy, 2006).

Methods of data collection in research This method uses a survey method with data collection techniques using a questionnaire (questionnaire). The questionnaire was distributed in the form of a list of statements to respondents regarding emotional intelligence, religiosity, burnout intention and turnover of tax consultant employees who work in tax consultant offices registered at IKPI Bali Branch. The results of these answers are then measured using a Likert scale, namely the respondent's answer choices are rated on a 5-point scale, the highest score is 5 and the lowest is 1 (Pasek, 2017; Kusuma et al., 2016; Tnay et al., 2013).

This study uses two data analysis techniques, namely with multiple linear regression analysis. Data analysis using Statistical Product and Service Solution (SPSS) program tools. Multiple linear regression analysis technique was used to examine the effect of emotional intelligence, religiosity, on the effect of burnout on the turnover intention of tax consultant employees. The analysis of this study uses the method of simple regression analysis and Moderated Regression Analysis (MRA) (Pant & Yaday, 2016; Blanthorne et al., 2005; Kadous & Magro, 2001).

Results and Discussion

Simple regression analysis

Table 1 Simple regression test results effect of burnout on turnover intetion

| | | Unstandardized | | Standardized | | |
|-------|------------|----------------|------------|--------------|-------|------|
| | | Coefficients | | Coefficients | | |
| Model | | В | Std. Error | Beta | t | Sig. |
| 1 | (Constant) | 8,580 | 2,356 | | 3,641 | ,001 |
| | ВО | ,405 | ,115 | ,390 | 3.516 | ,001 |

Primary Data, 2021

Effect of burnout on turnover intention of tax consultants in Bali

Based on table 1, it can be seen the value of sig. of 0.001 which is smaller than (0.05) with a beta coefficient of 0.405 (positive), which means that the burnout variable has a significant positive effect on turnover intention. The results of this hypothesis test accept Ha1 which states that burnout has a significant positive effect on turnover intention. This means that high burnout will increase turnover intention. The results of the test of the effect of burnout in this study showed that burnout had a positive effect on turnover intention. These results, based on respondents' responses, are mainly due to.

The results of this study are in line with research conducted by Andini (2010), in his research which states that job satisfaction has a positive and significant influence on turnover intention and the theory from Mobly which states that job alternatives and satisfaction can have a substantial influence on the desire to leave workers in various populations. Job dissatisfaction is often identified as one of the causes of individuals leaving their jobs. Job satisfaction relates to how far employees feel the match between how much reward they receive and their work. Furthermore, the results of this research are not in accordance with the research conducted by Protect the Moon (2019) the results of the study show that burnout has a negative and significant effect on job satisfaction, job satisfaction has a negative and significant effect on turnover intention. Nugroho (2019), with the results of his research that the Burnout variable has a positive and significant effect on turnover intention in male and female respondents and the research results also show different results, the burnout variable does not mediate the effect of job stress on turnover intention in male respondents., but the Burnout variable mediates the effect of job stress on turnover intention in female respondents at the BPJS Kesehatan Head Office. Emotional intelligence weakens the positive influence of burnout on the turnover intention of a Tax Consultant in Bali.

Moderated regression analysis (MRA)

Table 2 Moderation regression analysis (MRA) test results

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|--------|---------|--------------------------------|------------|------------------------------|-------|------|
| | | В | Std. Error | Beta | | _ |
| 1 (Co: | nstant) | 30,078 | 29.947 | | 1.004 | ,319 |
| BO | | ,330 | 1.396 | ,318 | ,237 | ,814 |
| RE | | -,514 | ,851 | -,292 | -,603 | ,548 |
| TO | | -,008 | 1,080 | -,004 | -,007 | ,994 |
| BO.RE | | 0.018 | ,039 | ,641 | ,467 | ,642 |
| BO.KE | | -,023 | 0.052 | -,658 | -,439 | ,662 |

Primary Data, 2021

Emotional intelligence weakens the positive influence of burnout on the turnover intention of tax consultants in Bali

Based on table 2, the burnout variable with emotional intelligence has a coefficient value of 2 of -0.023 and a significance level of 0.662 which is greater than = 0.05 so H2 is rejected. The regression coefficient value explains that every increase in burnout and emotional intelligence variables, the value of turnover intention will decrease assuming other independent variables are constant. A significant value that is more than 0.05 means that the emotional intelligence variable does not weaken the relationship between burnout and turnover intention in the sense that the emotional intelligence variable does not act as a moderating variable in the research model.

Based on the TPB proposed by Fishbein and Ajzen in the early 1970s, several factors underlie the formation of behavioral beliefs, normative beliefs, and control beliefs. One of the underlying factors is individual factors, namely emotion and mood. Emotion and mood are components that include feelings that will indirectly affect a person's behavior when facing a decision. Merissa (2018), defines emotional intelligence as a component that makes someone smart in using their emotions. Human emotions are in the realm of inner feelings, hidden instincts, and emotional sensations that when recognized and respected. Emotional intelligence will provide a deeper and more complete understanding of oneself and others.

In particular, tax consultants need high emotional intelligence because in their work environment tax consultants will interact with many people both inside and outside the work environment. Emotional intelligence plays an important role in shaping moral discipline as a tax consultant. In the world of tax consultant work, various problems and challenges must be faced such as task demands and relationship problems with other people, both with clients and others (Widana et al., 2020; Krisnanda & Surya, 2019; Jones & Kavanagh, 1996). These problems are not something that only requires intellectual ability, but in solving these problems, emotional abilities or emotional intelligence are needed more. If a tax consultant has high emotional intelligence, the decisions in dealing with the problem will be better.

The results obtained are not in line with the research of Tikollah et al. (2006). Pengaruh kecerdasan intelektual, kecerdasan emosional, dan kecerdasan spiritual terhadap sikap etis mahasiswa akuntansi (Studi pada Perguruan Tinggi Negeri di Kota Makassar Provinsi Sulawesi Selatan). Simposium Nasional Akuntansi, 9, 23-26. (2006); Lisda (2009); Choiriah (2013); Mahadewi et al. (2015); Swari & Ramantha (2013), showing that emotional intelligence has a positive effect on ethical decisions. Madamang (2015), the results of his research show that work stress has a negative and significant effect on emotional support and has a positive effect on the desire to change jobs.

Religiosity weaken the positive effect of burnout on the turnover intention of tax consultants in Bali

Based on table 2, the burnout variable with religiosity has a coefficient value of 3 of 0.018 and a significance level of 0.642 which is greater than = 0.05 so H3 is rejected. The value of the regression coefficient explains that for every increase in the interaction variable between burnout and religiosity, the value of turnover will increase with the assumption that the other independent variables are constant. A significant value that is more than 0.05 means that the religiosity variable does not weaken

The relationship between burnout and turnover intention in terms of the religiosity variable does not act as a moderating variable in the research model. The results of this study are not in line with the TPB theory proposed by Fishbein and Ajzen in the early 1970s explaining that religion is a social factor that can affect behavioral beliefs, normative beliefs, and control beliefs. Religion is closely related to spirituality, where religion places human behavior and life in the

context of a broader and richer meaning that allows one to unite things that are intrapersonal and interpersonal, and bridge the gap between self and others (Zohar & Marshall, 2007). This means that people who have religiosity will manifest it in noble behavior and become one of the factors that influence one's ethical attitudes and behavior.

So, a person with high religiosity is a person who has strong principles and vision, is able to interpret every side of life and is able to manage and survive in adversity and pain. In other words, people with high religiosity can make ethical decisions in dealing with a problem. This is supported by the results of research by Tikollah et al. (2006); Lisda (2009); Choiriah (2013); Mahadewi et al. (2015); Swari & Ramantha (2013); Pratama (2017), showing that religiosity has a positive effect on ethical decisions.

model feasibility hypothesis test results (Test F)

Table 3
Feasibility test results of moderation regression model

| Mod | el | Sum of Squares | df | Mean Square | F | Sig. |
|-----|------------|----------------|----|-------------|-------|-------|
| 1 | Regression | 81,957 | 9 | 9.106 | 2,245 | ,026b |
| | Residual | 365,043 | 90 | 4.056 | | |
| | Total | 447,000 | 99 | | | |

Primary Data, 2021

Furthermore, the results of the model feasibility test (Test F) for the moderated regression model (MRA) are presented in table 3. Based on the table, it can be seen that the sig. is 0.000 which is smaller than (0.05), so it can be said that the moderating model of turnover intention (Ŷ) is feasible to use to predict turnover intention (Han et al., 2016; Park et al., 2020; Prentice, 2019).

The result of the coefficient of determination analysis (R2)

Table 4
Results of the coefficient of determination (R2)

| Model R | R Square | Adjusted R Square | Std. Error of the Estimate | | |
|--|----------|-------------------|----------------------------|--|--|
| 10,471 | 0.222 | 0.162 | 5,47946 | | |
| a. Predictors: (Constant), X*M2, X*M1, X | | | | | |
| ~ - | | 2021 | | | |

Source: Data processed, 2021

The value of R square is 0.222, which means that 22.2 percent of the variation in turnover intention can be explained by burnout, emotional intelligence and religiosity and burnout interactions. Emotional intelligence and religiosity while the remaining 77.8 percent is explained by other factors outside the research model (Choi et al., 2019; Coetzee & Harry, 2014; Kardiawan, 2018).

Conclusion

Burnout positive and significant effect on turnover intention or in other words, increased burnout will increase turnover intention. The higher emotional intelligence is not able to reduce the high turnover intention due to the increased burnout of tax consultant employees. The interaction between burnout and emotional intelligence has a negative and significant effect on turnover intention or in other words, high emotional intelligence will reduce turnover intention due to increased burnout. There is no interaction between burnout and religiosity in influencing turnover intention or in other words, high religiosity is not able to reduce turnover intention due to increasing burnout (Darmayasa & Aneswari, 2015; Adigamova & Tufetulov, 2014).

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