







“Factors maximizing tax auditors’ performance: Study on Indonesian Directorate General of Taxes”

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FACTORS MAXIMIZING TAX AUDITORS' PERFORMANCE: STUDY ON INDONESIAN DIRECTORATE GENERAL OF TAXES

Abstract

The purpose of this study is to investigate factors that affect tax auditors' performance, including the moderating role of work environment. The saturated sampling technique was employed as a sampling technique. Of the 166 tax auditors of the Directorate General of Taxes (DGT) in Riau Region as respondents, 132 questionnaires were returned, fulfilled the requirements, and were complete. Multiple regression analysis was used to test the first, second, and third hypotheses. However, moderated regression analysis was used for the fourth, fifth, and sixth hypotheses testing. The multiple regression analysis results showed that organizational commitment and job satisfaction have a positive effect on the tax auditors' performance with a p-value for each 0.014 and 0.006. This indicates that the higher the organizational commitment and job satisfaction of the tax auditors, the better their performance. Meanwhile, job stress was found to have a negative effect on the tax auditors' performance (p-value is 0.006); therefore, the higher the job stresses, the lower the performance. The results also found that work environment as a pure moderator strengthens the effect of organizational commitment on tax auditors' performance (p-values of Z and X1Z each are 0.279 and 0.000). Meanwhile, work environment as a quasi-moderator also strengthens the effect of job satisfaction with p-values of Z 0.000 and X2Z 0.580. Work environment also moderates and strengthens the effect of job stress on the tax auditors' performance with p-values of Z 0.000 and X3Z 0.597.

Keywords

performance, organizational commitment, satisfaction,
job stress, work environment

JEL Classification

H11, H71, M48, O15

INTRODUCTION

Taxation in Indonesia implements a self-assessment system, which gives taxpayers the authority to fulfill their tax obligations independently. This self-assessment system provides an opportunity for taxpayers to violate applicable regulations to make tax payments as minimal as possible. The Directorate General of Taxes (DGT) attempts to increase its tax revenue as optimally as possible, whereas taxpayers want to pay as minimal tax as possible. Consequently, the government should supervise to enable taxpayers to continue with their tax obligations under applicable regulations. DGT conducts an audit of taxpayers' reporting to determine whether they have fulfilled their tax obligations under the applicable regulations. The difference in information owed by DGT to taxpayers is a trigger for their intentions not to comply with the applied rules because of the desire to pay a minimum amount of tax. Therefore, DGT requires reliable tax auditors who can perform this task well.

Tax auditors must be committed, capable, and professional in carrying out their duties. Individuals with high organizational commitment have the willingness to work hard to achieve organizational goals (Ratnawati, 2020). Employees who have high commitment will show high productivity (Luthans, 2002). Robbins and Judge (2018) suggested that performance achievement is strongly influenced by organizational commitment.

Job satisfaction affects the performance of tax auditors (Noe et al., 2018). In general, high individual job satisfaction will result in improved performance of organizations. Robbins and Judge (2018) indicated that individuals who are extremely satisfied with their work have better performance than those who are less satisfied. Organizations with employees who have higher job satisfaction tend to be more effective than organizations with lower levels of employee satisfaction. According to Suntari and Rasto (2018), job satisfaction can improve employee performance.

Tax auditors must not be under pressure to enable them to work properly. Tax auditors with high stress levels will have an impact on their performance decline. This situation is consistent with the findings of Hanafi et al. (2018) who stated that job stress affects work performance. High stress conditions can have a negative impact, which can lead to decreased performance, job dissatisfaction, depression, and anxiety (Rizkia, 2015).

Another factor that can affect performance is work environment. Work environment following what employees want will have a positive impact on their performance, and work environment is a measuring tool that will affect employee performance. According to Siahaan and Bahri (2019), work environment does not affect employee performance. The creation of a good work environment will improve employee performance.

1. LITERATURE REVIEW

Performance is a set of behaviors relevant to the organizational goals of organizational units where people work. Performance is the overall result generated through certain work functions or activities in a certain period. Bernardin and Russel (1998) indicated that performance is the output resulting from a predetermined work function or predetermined period. These definitions are used as bases to conclude that the performance of individuals plays an important role in achieving organizational goals. Individual performance is not consistently stable but can fluctuate from time to time. Various studies have shown that individual performance can change with the time spent on specific jobs. Individual performance can change owing to learning and understanding of the work assigned. According to Frese and Zapf (1994), higher performance results are caused by better employee understanding of particular jobs and not caused by marked effort toward the job. This understanding can be achieved if tax auditors have adequate competence in their field of work.

When tax auditors carry out their duties, they are highly required to have the optimal performance to achieve the government's goal of exploring the potential of taxes. In carrying out their duties, tax auditors in the DGT environment are required to follow the standards set following the Circular of the Directorate General of Taxes Number SE-10/PJ/2017 concerning Field Inspection Technical Guidelines, namely, general issues, field inspection, and reporting standards. General standards are the personal requirements of tax auditors and the quality of their work. Tax auditors are said to have good performance if they can complete assigned audit tasks on time, correctly, and can explore the potential of taxes, thereby increasing tax revenues.

Luthans (2006) explained that organizational commitment is a strong desire to remain as members of certain organizations, the desire to strive according to what organizations want and certain beliefs, and acceptance of organizational values and goals. Organizational commitment is an attitude that shows loyalty to organizations, and a continuous process in which

a person expresses concern for these organizations. Employees committed to organizations where they work will be more able to survive as part of these organizations than those who are not committed. Tax auditors who have high commitment will be motivated to align the interests of organizations with their interests and will attempt to provide the best for their organizations. People who have a high commitment to organizations will have high loyalty, thereby enabling them to explore all maximum abilities to advance these organizations and strive to improve them. Meanwhile, employees who have low commitment will cause others to prioritize their interests considerably (Baron & Greenberg, 2008). Dixit and Bhati (2012) explained that employee commitment can provide benefits to organizations in several ways, including improving performance and reducing absenteeism and turnover, resulting in sustainable productivity. Highly committed employees will exert every effort to achieve organizational goals (Ratnawati, 2020). If organizational goals are achieved, organizational performance will improve. Therefore, high organizational commitment from individuals will produce the best performance that supports the achievement of organizational goals. This result is consistent with Cahyani and Yuniawan (2010), Respatiningsih and Sudirjo (2015), Loan (2020), and Nazir and Islam (2017), who found that organizational commitment has a positive effect on employee performance. However, Marsoit et al. (2017) determined that organizational commitment does not affect employee performance.

Job satisfaction is a pleasant or positive emotional condition resulting from assessing people's jobs and work experiences (Locke & Latham, 1990). Robbins and Judge (2018) stated that job satisfaction is a sense that arises from within people, in which they positively evaluate the characteristics of jobs. Gibson et al. (2012) explained that job satisfaction is an attitude of individuals on their work. Accordingly, the following question should be answered: How do they perceive their job based on work environment factors, such as supervisor style, policies, procedures, workgroup affiliations, working conditions, and additional benefits? Gibson et al. (2012) indicated that five dimensions are related to job satisfaction and have the following important characteristics:

- *Payment.* Amount received and perceived equity of payments;
- *Profession.* The extent to which work assignments are considered attractive and provide opportunities for responsible learning;
- *Promotion opportunities.* Availability of opportunities for advancement;
- *Supervisor.* Supervisors' ability to show interest and concern for employees; and
- *Co-workers.* The extent to which co-workers are friendly, competent, and supportive.

Konopaske et al. (2018) determined that positive and negative reactions can affect job satisfaction, thereby affecting individual performance. People will tend to react to events in a consistently emotional manner. Individuals who tend to react negatively will be unhappy, thereby exerting an impact on reducing individual performance. Individuals who are unsatisfied with their work will have negative views and attitudes about their jobs (Pushpakumari, 2008). If individuals react positively, they will be markedly happy, thereby exerting an impact on enhancing their performance. Konopaske et al. (2018) reported that if individuals are highly satisfied with their work, they will have a positive attitude toward their jobs. This positive attitude will affect the quality and quantity of individual performance (Pushpakumari, 2008). Locke and Latham (1990) stated that job satisfaction describes how happy people are with their jobs. Robbins and Judge (2018) also determined that those who are happy with their jobs will be productive workers, thereby enhancing their performance. Meanwhile, individuals who are happy with their work will have high job satisfaction, which will have an impact on performance improvement (Pushpakumari, 2008). Similarly, Lussier and Hendon (2017) stated that individuals who are more satisfied with their work perform better than dissatisfied individuals. Robbins and Judge (2018) also found that individuals with higher job satisfaction have better performance and can help organizations achieve goals efficiently and effectively. In addition, satisfied individuals tend to describe positive things about their organizations, help other people or colleagues, and try

to do more than expected in their work (Robbins & Judge, 2018). Loan (2020) and Suprayitno et al. (2021) learned that job satisfaction will improve employee performance in carrying out their work.

Herzberg's two-factor theory states that individuals who have high job satisfaction will be motivated to work better than expected (Lussier & Hendon, 2017). Individuals who are well paid, have job security, have good relationships with colleagues and supervisors, and are given challenging tasks, will be responsible for the job satisfaction level and their performance will also increase (Konopaske et al., 2018). Shmailan (2016) explained that satisfied tax auditors are markedly valuable to their organizations because they have better performance and they contribute to the goals and success of the entire organization, unlike dissatisfied tax auditors who are considered a burden to these organizations. Workers satisfied with their work will be significantly productive, thereby resulting in high performance (Konopaske et al., 2018). The reason is that satisfied workers will have a positive attitude toward their work. Moreover, workers who are highly satisfied with their work tend to be present on time, care more about the targets given, work fast, work without making mistakes and negligence, are loyal and committed to work, reliable, provide new ideas, consistently improve knowledge, willing to accept more responsibility, and obedient to rules and regulations. A positive attitude will affect the quality and quantity of employee performance (Pushpakumari, 2008). These findings indicate that high job satisfaction will be able to improve performance. Bako (2015), Hendri (2019), and Otache and Inekwe (2021) determined the effect between job satisfaction and employee performance in organizations. Contrary, Riyanto et al. (2021) found that job satisfaction did not affect employee performance.

Job stress is a condition of tension that creates a physical and psychological imbalance affecting emotions, thought processes, and employee conditions. Moreover, job stress is a condition of tension that affects the thinking process, emotions, people condition, and excessive stress, which can threaten the ability to deal with the environment, thereby having an impact on the disruption of the implementation of their duties. Considerable stress will threaten people's ability to face their environ-

ment. Mangkunegara (2017) stated that stress can be caused by a substantially heavy workload, limited time, lack of supervision, poor work authority related to work conflicts, unstable work climate, responsibilities, and differences in values between employees. Siagian (2014) explained that stress is a condition of tension that has an impact on changes in physical conditions, thoughts, and emotions. If the stress that arises is not resolved immediately, it can have an impact on people's ability to interact with the surrounding environment. If employee stress is high, they cannot focus on their jobs because of the tension they experience, thereby preventing them to work properly (Ahmed et al., 2013; Hanafi et al., 2018). Physical changes and emotional instability experienced owing to high work stress will also interfere with concentration at work. Evidently, this condition will have an impact on decreasing individual performance. However, if individuals do not experience stress, their emotions will be considerably stable and their physical condition is superior, thereby enabling them to focus on doing their jobs. This condition will definitely have an impact on enhancing their performance.

Robbins and Judge (2018) and Muis et al. (2021) found that job stress has an effect on job performance, and high stress conditions will have an impact on low performance. High levels of stress will have an impact on the inability to achieve work goals and become an obstacle to someone, thereby resulting in low performance (Robbins, 2013). The findings of Sari et al. (2018) and Puspitawati and Atmaja (2021) stated that job stress has negative effects on employee performance. This finding indicates that the higher the stress level of employees in their work, the worse their performance.

Work environment is an environment where employees do their daily jobs. Moreover, work environment is everything around workers that can influence them in carrying out their assigned duties. Sedarmayanti (2011) explained that work environment is the entire tool and material faced, the surrounding environment where people work, their work methods, and work arrangements as individuals and members of groups. A comfortable work environment is important for employees because a good or bad work environment will have an impact on whether or not employees are

comfortable doing their jobs. If work environment is good, employees will feel comfortable at work. If an employee feels comfortable at work, they will be able to do their jobs well, thereby exerting an impact on a good performance as well. If work environment is uncomfortable, employees are also uncomfortable in carrying out their work, which will have an impact on poor performance. These findings are consistent with Lestary and Chaniago (2018) who indicated that work environment has an important role in achieving employee performance. Comfortable work environment conditions will make employees work enthusiastically, thereby exerting an impact on achieving superior performance. If employees do their job in an inadequate environment and the situation is not conducive to working optimally, then employees will become lazy and neglect their responsibilities, thereby having an impact on employee performance decline.

Work environment is one of the factors that affect employee performance, and work environment is a measuring tool that influences employee performance. Sugiarti (2012) explained that the physical condition of a good work environment will reduce boredom at work, thereby enabling employees to perform their functions and duties optimally, which will improve their performance. Organizational commitment can affect individual performance. If individuals have a high commitment to the organizations where they work, then they will feel that they have the same values as the companies where they work. Hence, they will explore their best potential for advancing the companies. Evidently, this result will have an impact on increasing the performance of these individuals. A comfortable work environment, accompanied by high individual commitment, will further improve individual performance. Conversely, low organizational commitment will reduce performance. However, performance degradation can be limited with a comfortable work environment. Bad work environment conditions will have an impact on the decline in individual performance. Thus, a work environment can strengthen or weaken the influence between organizational commitment and performance. High job satisfaction of individuals will enhance their performance. Conversely, low job satisfaction will have an impact on decreasing individu-

al performance. With a good work environment, the effect of job satisfaction will be considerably strong. That is, a good work environment will further improve individual performance, which previously had increased owing to high job satisfaction. By contrast, performance improvements that have previously increased owing to job satisfaction will decrease with a bad work environment. Therefore, work environment strengthens or weakens the effect of job satisfaction on tax auditor performance.

If individuals experience stress in doing their jobs, it will have an impact on their performance. The reason is that individuals will experience unstable emotions, poor physical conditions, and uncomfortable moods. This situation will result in a decrease in individual performances. However, they will be able to work well in conditions where individuals do not experience job stress. This condition will have an impact on enhancing individual performance. Good and comfortable work environment conditions will further improve performance that has increased owing to the absence or low job stress. By contrast, a bad or uncomfortable work environment will limit performance improvement.

2. AIM AND HYPOTHESES

The objective of this study is to investigate and analyze factors that affect the tax auditors' performance, including the moderating role of work environment.

Based on the literature review, the following hypotheses can be derived:

- H1: *Organizational commitment has a positive effect on tax auditors' performance.*
- H2: *Job satisfaction has a positive effect on tax auditors' performance.*
- H3: *Job stress has a negative effect on tax auditors' performance.*
- H4: *Work environment moderates the effect of organizational commitment on tax auditors' performance.*

H5: *Work environment moderates the effect of job satisfaction on tax auditors' performance.*

H6: *Work environment moderates the effect of job stress on tax auditors' performance.*

3. METHODS

3.1. Survey design and sample composition

This paper adopted a survey method. The population in this study was 166 tax auditors of the Riau Regional Tax Service Office. The questionnaire used in this study consists of 42 items divided into 5 sections. The questionnaire on the tax auditors' performance consisted of 9 question items, 24 question items – on organizational commitment, 10 question items – on job stress, and 15 question items – on the environment. Each respondent's answer was measured for validity and reliability. A validity test was conducted to ensure that the measured variable is actually the variable the paper intends to study. The indicators in the questionnaire were considered valid if the calculated r-value is higher than the r-table. If the validity value of each answer obtained when providing a list of questions is above 0.3, the question item is considered valid; the reliability of the questionnaire was verified using Cronbach's alpha (Ghozali, 2016). Of the 166 questionnaires distributed, 132 were returned and processed. A total of 15 questionnaires were not returned and as many as 19 questionnaires were incomplete.

3.2. Variables measuring

Tax auditors are civil servants within the Directorate General of Taxes appointed by the Director General of Taxes and are given tasks, authority, and responsibilities to carry out an audit. Tax audit is a series of activities to seek, collect, and manage data and other information to test compliance with tax obligations and for other purposes in implementing the provisions of tax laws and regulations. Tax auditors' performance variable is measured based on the Circular Letter of the Directorate General of Taxes Number SE-11/PJ/2017 concerning Plans, Strategies, and Measurement of Audit Performance. Allen and

Meyer (1990) explained that commitment is a psychological state that characterizes employees' relationships with organizations and has implications for the decision to continue membership in these organizations. This variable indicator is affective, continuance, or normative commitment.

Job satisfaction is a sense that arises from within people, in which they positively evaluate the characteristics of jobs (Robbins & Judge, 2018). Moreover, job satisfaction is measured through five indicators: satisfaction with pay, satisfaction with promotions, satisfaction with co-workers, satisfaction with supervisors, and satisfaction with jobs.

Job stress is a feeling of pressure experienced by employees at work, and is measured by an instrument developed by Robbins (2013) consisting of 10 question items.

Work environment is everything around workers that can influence the performance of their assigned duties. Moreover, work environment is measured using the instrument used by Sedarmayanti (2011) consisting of 15 question items.

3.3. Descriptive statistics

Based on the data in Table 1, the number of observations (N) is 125, the minimum value is between 2.13 and 3.56, the maximum value is between 2.87 and 4.67, and the mean value is between 2.52 and 4.23. While the standard deviation values for the variables Y, X1, X2, X3, and Z are 0.23, 0.17, 0.16, 0.13, and 0.15, respectively.

Table 1. Descriptive statistics

Model	N	Minimum	Maximum	Mean	Std. deviation
Y	132	3.56	4.67	4.23	0.23
X1	132	3.50	4.20	3.85	0.17
X2	132	3.61	4.35	3.99	0.16
X3	132	2.81	3.44	3.12	0.13
Z	132	2.13	2.87	2.52	0.15

The analysis technique used to test the first, second, and third hypotheses is multiple regression analysis with the following equation:

$$Perf = \beta_0 + \beta_1 ComOrg + \beta_2 JobSas + \beta_3 JobStress + \varepsilon \quad (1)$$

To test the fourth, fifth, and sixth hypotheses (i.e., hypotheses that test the moderated role of tax awareness), the analysis technique used is Moderated Regression Analysis (Ratnawati, 2020).

Step 1:

$$Perf = \beta_0 + \beta_1 CommOrg + \beta_2 JobSatis + \beta_3 JobStress + \varepsilon, \quad (2)$$

(for hypotheses H4, H5, and H6).

Hypothesis H4 is tested by:

$$Perf = \beta_0 + \beta_1 CommOrg + \varepsilon, \quad (3)$$

$$Perf = \beta_0 + \beta_1 CommOrg + \beta_2 WorkEnv + \varepsilon, \quad (4)$$

$$Perf = \beta_0 + \beta_1 CommOrg + \beta_2 WorkEnv + \beta_3 CommOrg \cdot WorkEnv + \varepsilon. \quad (5)$$

Hypothesis H5 is tested by:

$$Perf = \beta_0 + \beta_1 JobSatis + \varepsilon, \quad (6)$$

$$Perf = \beta_0 + \beta_1 JobSatis + \beta_2 WorkEnv + \varepsilon, \quad (7)$$

$$Perf = \beta_0 + \beta_1 JobSatis + \beta_2 WorkEnv + \beta_3 JobSatis \cdot WorkEnv + \varepsilon. \quad (8)$$

Hypothesis H6 is tested by:

$$Perf = \beta_0 + \beta_1 JobStress + \varepsilon, \quad (9)$$

$$Perf = \beta_0 + \beta_1 JobStress + \beta_2 WorkEnv + \varepsilon, \quad (10)$$

$$Perf = \beta_0 + \beta_1 JobStress + \beta_2 WorkEnv + \beta_3 JobStress \cdot WorkEnv + \varepsilon, \quad (11)$$

where $Y = Perf =$ Performance; $X1 = CommOrg =$ Organization Commitment; $X2 = JobSatis =$ Job Satisfaction; $X3 = JobStress =$ Job Stress; $Z = WorkEnv =$ Work Environment.

Sugiyono (2016) and Ghozali (2016) group the moderator variables as follows:

- If equation (4, 7, and 10) $\beta_2 Z$, β_2 is significant and equation (5, 8, and 11) $\beta_3 \cdot X \cdot Z$, β_3 is not significant, then variable Z is not a moderator variable, but it is an independent, intervening, exogenous, antecedent, or predictor variable;
- If equation (4, 7, and 10) $\beta_2 Z$, β_2 is not significant and equation (5, 8, and 11) $\beta_3 \cdot X \cdot Z$, β_3 is significant, then Z is a PURE MODERATOR (Z is a pure moderator variable);
- If equation (4, 7, and 10) $\beta_2 Z$, β_2 is not significant and equation (5, 8, 11) $\beta_3 \cdot X \cdot Z$, β_3 is not significant, then variable Z is a HOMOLOGIZER MODERATOR;
- If equation (4, 7, and 10) $\beta_2 Z$, β_2 is significant and equation (5, 8, and 11) $\beta_3 \cdot X \cdot Z$, β_3 is significant, then variable Z is a QUASI MODERATOR.

4. RESULT

4.1. Normality test result

Data normality testing is used to determine whether the research data are normally distributed or close to normal. Data normality testing was also carried out using the Kolmogorov–Smirnov test. Data normality testing presents that the significance value of the Kolmogorov–Smirnov test results shows a significance value of 0.200, which is above 0.05. Thus, the data have a normal distribution.

4.2. Classic assumption test result

The classical assumption tests carried out are multicollinearity and heteroscedasticity tests. A good regression model should not correlate with the independent variables. Multicollinearity can be observed by comparing the tolerance value and variance inflation factor (VIF). Multicollinearity occurs when the tolerance value is > 0.10 or the VIF value is > 10 . The test results for multicollinearity can be seen in Table 2. The data in Table 2 show that all independent variables have a tolerance value of > 0.10 and a VIF value of < 10 . Therefore, the independent variables used in the regression model of this study are free from multicollinearity problems.

Table 2. Tolerance and VIF value

Model	Tolerance	VIF
X1	0.978	1.022
X2	0.976	1.024
X3	0.981	1.019

4.3. Heteroscedasticity test

This test was performed to determine the variance inequality for independent variables in different settings. The presence of heteroscedasticity results in the regression coefficient values of the model being inefficient, even though the regression coefficients are not biased and consistent. A scatterplot chart was used to determine heteroscedasticity. The dots formed must spread randomly. That is, spread either above or below 0 on the Y-axis. If this condition is met, heteroscedasticity does not occur and the regression model is feasible to use.

The test results show that the points in the image do not form a certain pattern, and data spread above and below 0 on the Y-axis. This result indicates that the model does not experience heteroscedasticity. That is, the variance of the sample from the residual of observation to another observation is the same, which is considered efficient. Thus, the classical assumption test determined

that the model is free from multicollinearity and heteroscedasticity, thereby suitable for use as a model in this study.

Based on the partial SPSS output, the effects of organizational commitment, job satisfaction, and job stress on tax auditors' performance are shown in Table 3.

Table 3. Testing H1, H2, and H3

Model	Unstandardized B	t-value	p-value
X ₁	0.275	2.483	0.014
X ₂	0.327	2.773	0.006
X ₃	-0.425	-3.082	0.003

Table 3 shows that *p*-values for the effects of organizational commitment (X₁), job satisfaction (X₂), and job stress (X₃) on tax auditors' performance (Y) each are 0.014 (positive beta value), 0.006 (positive beta value), and 0.003 (negative beta value), respectively, which are below 0.005. Thus, organizational commitment (X₁) and job satisfaction (X₂) have a positive effect on tax auditors' performance (Y); meanwhile, job stress (X₃) has a negative effect on tax auditors' performance.

The test results of the moderating role of the work environment on the effect of organizational com-

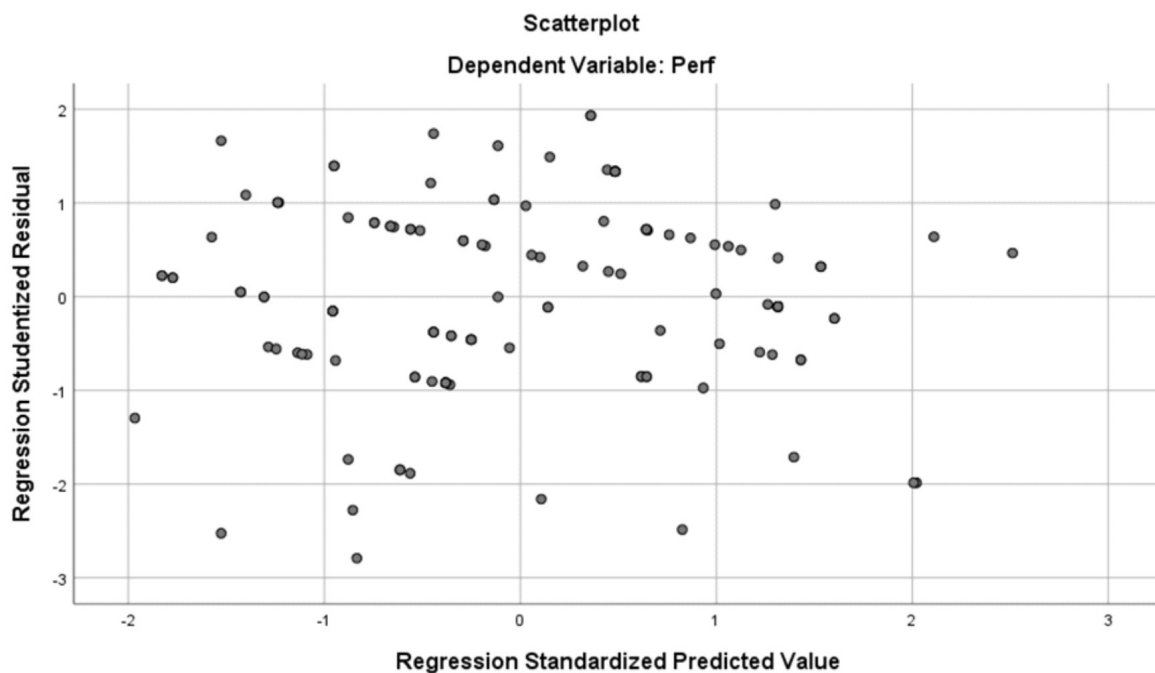


Figure 1. Heteroscedasticity test result

mitment on tax auditor performance (*H4*) are presented in Table 4.

Table 4. Testing *H4*

Model	Unstandardized B	t-value	p-value
Equation 4			
X_1	0.118	8.144	0.000
Z	0.110	1.109	0.269
Equation 5			
X_1	0.075	4.614	0.000
Z	0.100	1.088	0.279
X_1Z	0.097	4.269	0.000

Based on Table 4, the following conclusions are drawn:

- equation (4) β_2Z , β_2 is not significant with a *p*-value of 0.269, and
- equation (5) $\beta_3 X_1Z$, β_3 is significant with a *p*-value of 0.000.

The variable Z (work environment) is a pure moderator.

Test results of the moderating role of work environment variables on the effect of job satisfaction and performance (*H5*) are shown in Table 5.

Table 5. Testing *H5*

Model	Unstandardized B	t-value	p-value
Equation 7			
X_2	0.259	2.628	0.010
Z	0.118	8.712	0.999
Equation 8			
X_2	0.263	4.614	0.003
Z	0.717	1.088	0.000
X_2Z	0.012	4.269	0.580

The test results in Table 5 show that

- equation (7) β_2Z , β_2 is significant with a *p*-value of 0.000 and
- equation (8) $\beta_3 X_2Z$, β_3 is not significant with a *p*-value of 0.580.

Thus, the variable Z (work environment) is also a quasi-moderator. Quasi moderators are independent variables and interact with other independent variables (Ghozali, 2016). That is, work environ-

ment variable functions as an independent variable and interacts with other independent variables (i.e., job satisfaction).

The results of the sixth hypothesis testing are presented in Table 6.

Table 6. Testing *H6*

Model	Unstandardized B	t-value	p-value
Equation 10			
X_3	-0.726	-5.347	0.000
Z	0.197	10.662	0.000
Equation 11			
X_3	-0.669	-3.919	0.000
Z	0.182	5.497	0.000
X_3Z	0.012	0.53	0.597

The test results in Table 6 show that

- equation (10) β_2Z , β_2 is significant with a *p*-value of 0.000, and
- equation (11) $\beta_3 X_3Z$, β_3 is not significant with a *p*-value of 0.597.

Hence, the variable Z (work environment) is also a quasi-moderator.

5. DISCUSSION

These test results for *H1* indicate that the higher the organizational commitment, the better the performance. People who have personal commitment deeply rooted in their jobs will have a significant commitment and sense of responsibility. Luthans (2006) stated that employees who have high commitment will have high productivity. Therefore, employees who have high commitment will exert every effort to achieve organizational goals. Therefore, if organizational goals are achieved, organizational performance will improve. Robbins and Judge (2018) suggested that performance achievement is strongly affected by organizational commitment. This finding is consistent with those of Cahyani and Yuniawan (2010), Respatiningsih and Sudirjo (2015), Salahudin (2018), and Damayanti et al. (2019), who found that organizational commitment has a positive effect on employee performance.

The results of *H2* testing indicate that job satisfaction has a positive effect on tax auditors' performance. The higher the tax auditors' job satisfaction, the better the performance. According to McShane and Von Glinow (2000), job satisfaction is one of the factors affecting employees' organizational commitment. Noe et al. (2018) found that job satisfaction affects employee performance. A high level of individual job satisfaction will have an impact on enhanced employee performance for organizations as a whole. Robbins and Judge (2018) stated that individuals who have higher job satisfaction will have better performance compared with individuals who have low job satisfaction. Therefore, if organizations have employees with higher levels of job satisfaction, it tends to be more effective compared with those who have a lower level of job satisfaction. Suntari and Rasto (2018) and Susanti and Fahmi (2020) found that job satisfaction affects employee performance.

The test results for *H3* indicate that the more stress auditors have on their digestion, the worse their performance will be. Job stress is a condition of tension that creates physical and psychological imbalances that affect the emotions, thought processes, and conditions of employees. If the conditions of tension that affect thinking processes, emotions, and stress are excessive, then they will threaten people's ability to face the environment, thereby interfering with the implementation of their duties, and considerable stress will threaten people's ability to deal with their environment. According to Mangkunegara (2017), stress experienced by individuals can be caused by substantially heavy workloads, considerable shortage of time, lack of supervision, poor work authority related to work conflicts, unstable work climate, responsibilities, and differences in values between employees. If the stress that arises is not resolved immediately, it can have an impact on people's ability to interact well with the surrounding environment, thereby reducing their performance. Employees whose job stress is high will be unable to focus on work because of the tension they experience, which does not allow them to work properly. This condition will cause individual performance to decrease. By contrast, if individuals are not under stress, then their emotions will be considerably stable, their physical condition is excellent, and they can focus on doing their jobs. This condition will have

an impact on increasing individual performance. Ahmed et al. (2013) found that job stress significantly reduces the performance of an individual.

The test results for *H4* found that work environment is a pure moderator. If tax auditors have a high organizational commitment to organizations where they work, they will feel that their organizations belong to them, thereby enabling them to feel the same company values. This condition will cause individuals to explore their potential as optimally as possible, which will have an impact on improving their performance. A comfortable work environment will have an impact on individual work environment. Therefore, if the condition of a work environment is in accordance with the perceptions of individuals, and accompanied by high individual commitment, then it will further improve their performance. Conversely, low organizational commitment will reduce performance. However, performance degradation can be limited with a comfortable work environment. Conversely, an uncomfortable work environment will have an impact on individual performance.

The results of *H5* testing indicate that work environment strengthens the effect of organizational commitment on tax auditors' performance. The higher the organizational commitment, the higher the performance. Comfortable work environment conditions will further improve performance. These findings indicate that the better the work environment, the higher the performance of tax auditors, and work environment has an important role in achieving employee performance. The role of work environment as a quasi-moderating variable also interacts with job satisfaction. That is, the higher the level of satisfaction of tax auditors with their work, the better their performance. If the work environment is markedly comfortable for and in accordance with what they perceive, tax auditors' performance will be enhanced. Conversely, low job satisfaction will have an impact on decreasing individual performance. Together with a comfortable and good work environment, the effect of job satisfaction on tax auditors' performance will be substantially strong. That is, a good work environment will further improve such a performance, which previously had increased owing to high job satisfaction. However, with a bad work environment, previously enhanced performance will decrease as a result of tax auditors' low job satisfaction. A positive beta value indicates that a work envi-

ronment strengthens the effect of job satisfaction on the performance of tax auditors. A high level of job satisfaction of tax auditors coupled with a conducive work environment will have an impact on increasing their performance. A comfortable work environment will result in considerably passionate and enthusiastic work, thereby exerting an impact on achieving improved performance. If individuals work in an inadequate environment and the conditions do not support them to work optimally, these employees will become lazy and neglect their responsibilities, causing a decrease in performance. According to Sugiarti (2012), the physical condition of a comfortable work environment for employees will be able to reduce boredom at work. Hence, employees will be able to perform their functions and duties optimally, thereby improving employee performance.

The findings of *H6* testing indicate that if individuals experience stress when facing their jobs, it will have an impact on their performance decline. The reason is that in a stressful state, tax auditors' emo-

tions become minimally stable, their physical condition is not good, and their mood is uncomfortable. Evidently, this situation will result in a decrease in tax auditors' performance. However, if tax auditors are not under stressful conditions at work, they will be able to work well. This condition will have an impact on improving the performance of tax auditors. A good and comfortable working environment condition will be able to reduce the level of work stress of tax auditors. Hence, their performance will not reduce substantially. According to Agustina et al. (2018), job stress will affect individual work performance. High stress conditions will have an impact on low performance, high stress will have an impact on not achieving work, and will become an obstacle to others, thereby resulting in low performance. Paat et al. (2019) and Sari et al. (2018) showed that the more stressed employees are, the lower their performance will be. Thus, the more stressed tax auditors are, the lower their performance will be. However, a conducive work environment will be able to withstand or limit the decline in tax auditors' performance.

CONCLUSION

This study found that the level of commitment, satisfaction, and stress felt by tax auditors can affect their performance. However, this study also found that work environment moderated and strengthened the effect of organizational commitment, job satisfaction, and job stress on tax auditors' performance in the Directorate General of Taxes – Pekanbaru Tax Service Office. Accordingly, the Directorate General of Taxes (DGT) should focus on creating conditions that increase employee commitment to organizations. In addition, DGT should create conditions that have an impact on increasing employee job satisfaction, as well as effort to reduce stress levels experienced by employees. The creation of a conducive work environment is necessary because it can also have an impact on improving employee performance. Lastly, a conducive work environment will improve the performance of tax auditors; on the other hand, a less conducive work will have an impact on their performance.

AUTHOR CONTRIBUTIONS

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