

ABSTRACT

This study aims to determine the effect of flexible working hours arrangements auditors' on stressors, burnout and job outcomes. This study is a field research with cross sectional data which is distributed to several public accounting firms.

This research method using a cross section, aims to examine the relationship or the influence of variable working hours arrangements stressors, burnout, and job outcomes, with the population and the sample of auditors working in the public accounting firm in Indonesia, the valid data obtained by 83 respondents (75,45%) data were analyzed using MANCOVA

he results of testing the influence of flexible working hours arrangements on stressors auditors showed that flexible working hours arrangements have a significant effect on role conflict (the significance of Wilks' Lambda = 0.000), flexible working hours arrangements had no effect on role ambiguity (the significance of Wilks' Lambda = 0.705), and arrangement flexible working hours had not effect on role overload (the significance of Wilks' Lambda = 0.146). The results of testing the influence of flexible working hours arrangements auditors on burnout showed that flexible working hours arrangements auditors significant effect on emotional exhaustion (the significance of Wilks' Lambda = 0.000), flexible working hours arrangements auditor's significant effect the job performance (significance of Wilks' Lambda = 0.000),), and flexible working hours arrangement auditor's significant effect on depersonalization (the significance of Wilks' Lambda = 0.000). The results of testing the influence of flexible working hours arrangements on job outcomes auditors showed that flexible working hours arrangements auditors have a significant effect on job satisfaction (the significance of Wilks' Lambda = 0.000) and flexible working hours arrangement auditor's significantly influence the auditor's turnover intentions (the significance of Wilks' Lambda = 0.001).

Keywords: Flexible working hours arrangements, stressor, burnout, and job outcomes.