

## **TRESSING FACTORS IN WORK AFFECTING THE EFFICIENCY OF WORK OF TAX INDUSTRY**

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**Abstract.** The purpose of this study is the study of stress at work and work efficiency of the tax service officials.

Based on the theoretical stress at work and qualitative research the author has identified four factors of stress at work are likely to have a relationship with the results of the work of public servants' tax service in the city HCM, including stress from customers (taxpayers), do the job in the role conflict, work overload, stress in relationships with colleagues and superiors

Research methodology is performed in two steps - qualitative research and quantitative research. The study results also showed that when the stress is moderate, the result of work and overload of work are correlated in the same direction, but when the level of high stress work results and overloaded at work correlate counterclockwise.

Finally, the author presents research implications for managers and the next research direction.

**Keywords.** Human resource management, Work efficiency, work stress

### **1. INTRODUCTION**

Stress at work is one of the major problems globally. Most workers feel stressed by work. Human resource managers in some organizations have argued that stress is a major obstacle to the performance of workers. For tax officers, the tension caused by work is what happens regularly because tax officers are always in contact with taxpayers, pressure on targets: budget revenue, inspection and complaint complaints, behavioral complexity from taxpayers, taxpayers' attitudes...

In order to evaluate the performance of tax officials, revenue is the most important factor. Tax officers must fulfill 100% of the target of the collection of ordinances and the number of inspections according to the assigned plans of the General Department of Tax to meet the requirements. Therefore, the workload of tax officers is increasing, besides the change in administrative reforms in the tax industry requires tax officials to adapt promptly and improve professional qualifications. The case also creates pressure and stress at work. Stemming from this characteristic, must always face such pressure affect the results of their work? This question urges the author to learn about the relationship between work stress and the performance of tax officials in Ho Chi Minh City.

Besides, the completion rate of the set targets has been reduced slightly over the years. Specifically, in 2015, Tax Department of Ho Chi Minh City. HCM completed 95.76% of the set target, in 2016 reached 94.78% and in 2017 it reached 93.25%.

With the above reasons, the author chooses the research topic Stress factors in work affect the work efficiency of City Tax officers. Ho Chi Minh.

## 2. LITERATURE REVIEW/ THEORETICAL FRAMEWORK AND METHODS

### 2.1. Literature Review/ Theoretical Framework

#### Related studies

Luu Thi Thuy Duong (2013), "Research on work stress and job performance of business staff in HCMC".

Research results indicate that there are 05 elements of work stress affecting the performance of business employees, including: Stress in colleagues and superiors, Stress from the side customers, real work in conflict roles, financial indicators, and overwork in work.

Duahibai lambas (2012), "Stress in work affects the teaching effectiveness of teachers in the southeastern state of Andhra Pradesh"

The study results with more than 500 teachers teaching in remote schools in the southeastern Indian state of Andhra Pradesh. The results show that there are 06 elements of work stress affecting the teaching results of teachers here, including: Natural Conditions, Income, Working Conditions, Pressure from parents, Relations with colleagues, School policies.

The ingredients cause stress at work

There has been a lot of research on stress in the world as well as the correlation between stress and other factors such as work stress and association with organization, stress and job satisfaction, stress in work and customer service, work stress and turnover rates, etc. (Garama Mathur et al., 2007; Dee K. Knight et al., 2007; Rubina Kazmi et al., 2008; Muhammad Jamal, 1984; Hsiow-Ling Hsieh et al., 2004; Kode Ruyter et al., 2001; Rong-Chang Jou, Chung-Wei Kuo, Mei-Ling Tang, 2013). In Vietnam, there are a number of studies on work stress (Tran Kim Dung & Tran Thi Thanh Tam, 2011), (Nguyen Le Huyen, 2012).

In Kahn's study (1964), he introduced two factors that caused stress in the job: performing work in conflicting roles and unclear job responsibilities. According to Kahn (1964), the job responsibilities are unclear - the lack of information required for a position in the organization - creating the position of the person imitating the action, expressed in the form of attempting to resolve the problem of avoiding stress or using protective mechanisms that distort the actual situation.

Unclear job responsibilities occur when a person cannot fully access the information to perform the job adequately (Walker, ChuXhill, & Ford, 1975). A Tax officer will feel that there is not enough information to do the job adequately, which may face a vague situation of the role that leads to increased work stress (William C. MonQHief & ctg, 1996). The definition of clear job responsibilities used by Rizzo & ctg (2008): (1) predict the results or reactions to one's behavior and (2) have clarity about love Demand in behavior, usually about environmental inputs, is used to guide behavior and provide knowledge that the behavior is appropriate.

Performing work in conflicting roles defined in an appropriate way - inappropriate or compatible - is incompatible with the requirements of the role in which the compatibility, compatibility is assessed relative. to a set of standards and conditions that affect the performance of roles. Doing work in conflicting roles is defined as the simultaneous occurrence of two or more pressures that, if satisfied, would be difficult to satisfy the rest (Kahn & ctg, 1964, p.19). .

There are many types of conflicts: conflicts between internal standards or individual values and defined role behaviors; conflict between a person's time, resources, or ability and role-play behavior, conflict between several roles for the same person in which different or incompatible behaviors require, or changes in behavior to suit context; conflicting expectations and organizational requirements are not consistent with policy (Rizzo & ctg, 1970). A tax officer who does not know or lacks experience related

to his responsibilities is likely to undergo a state of work in higher conflict roles (William C. MonQHief & ctg, 1996).

In the study of Dee K. Knight, Hae-Jung Kim and Christy QHutsinger (2007), structural equations are used to test hypotheses. Unclear job responsibilities have a negative impact on job performance and work in conflicting roles that have a positive impact on job performance. Or more specifically, in this study, when the conflict in work increases, the results of work increase and the increase in ambiguity will reduce the results of work.

Similar to Knight, two elements of job responsibility that are unclear and implemented in conflicting roles are considered two classical factors considered by many researchers such as Rizzo & ctg (1970), Behrman (1984), MoQHief (1996), Kode Ruyter (2001), Yousef (2002), Marthur (2007).

According to Orly Micheal (2009), work stress is measured through unclear job responsibilities, work performance in conflict roles and work overload. Here, there is a new factor that is overloaded at work. Work overload is defined as "the level of awareness of job needs, roles and feeling that there is too much to do and not enough time to do them" (Parasuraman & ctg, 1996). Overloading of work and deadlines on time to put workers under pressure lead to stress (Garima Mathur, 2007). For example, I don't have enough time to finish my job. Overloading of work occurs when individuals have to take on many jobs, under pressure of time, lack of necessary resources to complete tasks, commitments and responsibilities related to work duties. (Peterson & ctg, 1995; Glazer and Beehr, 2005). These three factors are also studied in the study of Philip E. VaXa (1999), Rabi S. Bhagat and colleagues (2010).

Jamal (2011) discovered that Pakistan has four stressors: work overload, ambiguity, work in conflict roles, lack of resources with reverse relations. the results in work while for the Malaysian model, there are only 3 out of 4 stressors (overloading in work, performing jobs in conflicting roles, lack of resources). An inverse relationship with results while work ambiguity does not have a linear relationship with job performance.

Jamal (2011) has added a lack of resources to the model beyond the three factors mentioned above and applied that model to study in two countries, Pakistan and Malaysia. Lack of resources is understood as a lack of sufficient resources and tools needed to carry out work (James L. Price, 2000). Lack of resources is considered as one of the stressors and is included in the model in many studies (Therese A. Joiner, 2000; Rubina Kazmi et al., 2008; Jamal, 2011).

Stress factors in the research model by Rubina Kazmi & ctg (2008) include: Work pressure, work in conflicting roles, lack of communication and satisfaction with superiors, but health concerns at work, overloading at work, lack of resources.

In addition to the factors that are often concerned by researchers, there are a number of other factors, such as Garama Mathur & ctg (2007), which point to factors that measure stress including: organizational and real environment does work in conflicting roles and responsibilities at work. Results are measured through factors including: job satisfaction, honesty at work, respect trends and work environment. Regression analysis is used to test the relationship between independent variables as stressors and dependent variables are work results. The study results indicate that stressors have positive effects on the outcome of work, which means that in organizations that produce increased stress, the work results are improved (also increased).

One factor that few researchers focus on but is also a stressful factor that affects the work results of tax officials that is the relationship with colleagues, superiors or collectively the environment organization. This factor is mentioned in the research of Therese A. Joiner (2000), Hsiow Ling Shieh (2004) and Rubina Kazmi (2008). Open communication has the advantage in resolving conflicts between superiors and employees. Lack of effective communication can cause unresolved conflicts and increase stress levels. (Rubina Kazmi, 2008). Ineffective communication with colleagues and superiors can also lead to stress and affect work results.

After studying the theory, from previous studies, the author developed a statistical table of stress factors in the work (see details in Table 2.1). From the above summary table, we see, overloading in work, performing work in conflicting roles, unclear job responsibilities, lack of resources, stress due to relationships with superiors, colleagues and Lack of resources are the components that are often studied in studies of work stressors. The results of previous studies have also shown that these are factors that cause stress and a significant impact on job performance. However, the extent and dimension of these factors are very different in different work environments. Because of this difference, the author wants to study in the Vietnamese environment, for tax officers, the above stressors are related to how the results work.

#### Proposed research model

After studying the theory, combined with the job characteristics of tax officials, the author has selected four stressful components in the work including: overloading at work, performing tasks at roles Conflict, stress due to relationships with superiors and colleagues and stress from the people and customers.

Through group discussions, team members have argued that any tax officer has a job target, so achieving a job target is a specific, clear and not vague responsibility. not as clear as office staff.

Therefore, the unclear job responsibility factor is suggested. This is also consistent with the research results of Jamal (2011), in this study of his work, the job responsibility is not clear with relation to the results of work.

For tax officers, the most important thing is how to achieve the assigned work targets. Similarly, through group discussions, the lack of resources for tax officials is also considered unimportant and excluded from the research model.

Thus, from the original model, the author removed two stressors that are thought to have insignificant impact: unclear job responsibilities and lack of resources, and a new element. is considered to have significant influence and is important for tax officers who are added to the model: stress from the people / businesses

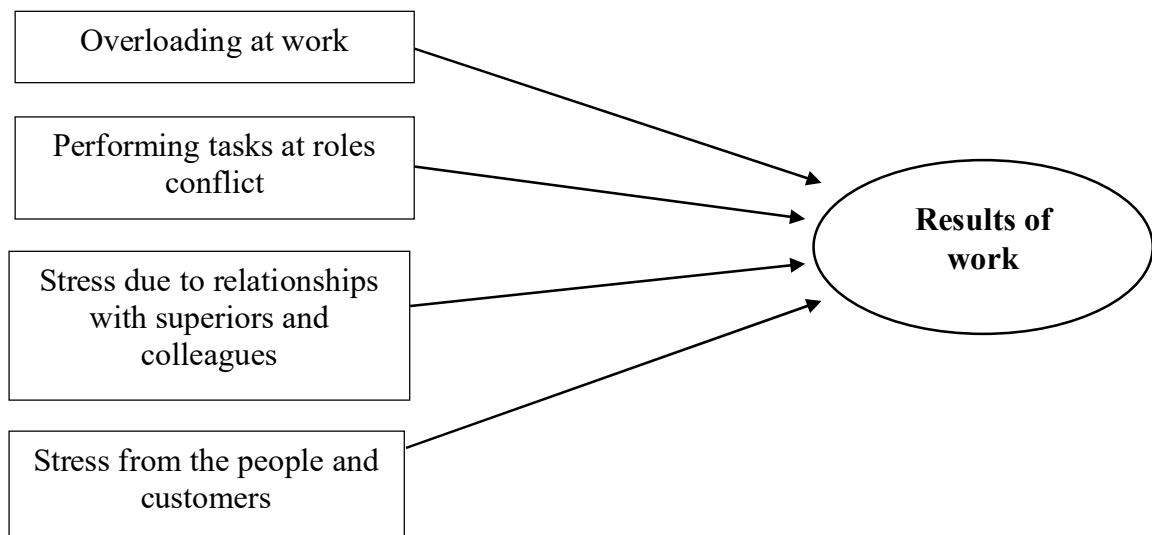


Figure 1. Proposed research model

Source: Authors' collection

Some studies talk about the theory of the negative relationship between work stress and work performance, according to Defrank (1998), Rubina Kazmi (2008), Muhammad Jehangir (2011), Muhammad Jamal (2011), when stretching straightening up, the result increased but it only increased to a certain extent; beyond that level, the results of work began to decline. Meaning moderate stress levels, the correlation between work stress and work outcomes is positively correlated, at high levels of stress, this correlation is negative. In this study, the author wants to test whether at different levels of stress, the degree of correlation between the stress of work and the results of tax officials in the city. HCM is different or not. This section is not included in the research objectives but will be presented in the discussion of the results.

As a result, the final proposed model consists of four elements. The research hypotheses are stated as follows:

**Performing work in a conflicting role:** Performing work in conflicting roles defined in an appropriate way - inappropriate or compatible - is not compatible with the role of the role in which the ability Appropriate, compatible assessments relate to a set of standards and conditions that affect the performance of roles. Doing work in conflicting roles is defined as the simultaneous occurrence of two or more pressures that, if satisfied, would be difficult to satisfy the rest (Kahn & ctg, 1964, p.19). .

There are many types of conflicts: conflicts between internal standards or individual values and defined role behaviors; conflict between a person's time, resources, or ability and role-play behavior, conflict between several roles for the same person in which different or incompatible behaviors require, or changes in behavior to suit context; conflicting expectations and organizational requirements are not consistent with policy (Rizzo & ctg, 1970). A salesperson who is unaware of or lacks experience related to his or her responsibilities is likely to undergo a state of work in higher conflict roles (William C. Moncrief & ctg, 1996).

In the study of Dee K. Knight, Hae-Jung Kim and Christy Crutsinger (2007), structural equations are used to test hypotheses. Unclear job responsibilities have a negative impact on job performance and work in conflicting roles that have a positive impact on job performance. Or more specifically, in this study, when the conflict in work increases, the results of work increase and the increase in ambiguity will reduce the results of work.

Similar to Knight, two elements of job responsibility that are unclear and implemented in conflicting roles are considered two classical factors considered by many researchers such as Rizzo & et al., (1970), Behrman (1984), Mocrief (1996), Kode Ruyter (2001), Yousef (2002), Marthur (2007).

**Hypothesis H1:** Performing work in conflicting roles has an inverse relationship with the performance results of tax officers.

**Work overload:** Work overload is defined as "the level of awareness of job needs, roles and feeling that there is too much to do and not enough time to do them" (Parasuraman et al., 1996). Overloading of work and deadlines on time to put workers under pressure lead to stress (Garima Mathur, 2007). For example, I don't have enough time to finish my job. Overloading of work occurs when individuals have to take on many jobs, under pressure of time, lack of necessary resources to complete tasks, commitments and responsibilities related to work duties. (Peterson et al., 1995; Glazer & Beehr, 2005). These three factors are also studied in the study of Philip E. VaXa (1999), Rabi S. Bhagat et al., 2010.

**Hypothesis H2:** The overload in work has an inverse relationship with the results of the work of tax officers.

***Stress in the relationship with colleagues and superiors:*** is the conflict in work between colleagues and colleagues when there are but opinions, views or ways of working are not similar, leading to the gap between the career together since then creates stress that affects work.

In addition, when officials and officials have different opinions or superior, there are unreasonable implications for employees, causing employees to feel uncomfortable when working, leading to negative effects. extreme to work efficiency.

**Hypothesis H3:** Stress in the relationship with colleagues and superiors has a negative relationship with the performance results of tax officers.

**Stress from citizens / businesses:** Tax officers often have to receive and process records from people and public or private enterprises. Conflicts can occur when the time to resolve delays, the tax is not satisfactory or the communication is not courteous from both sides so the stress is not worth it. From the stresses that create bad influence on the results of civil servants' work.

**Hypothesis H4:** Stress from the people / business side has a negative relationship with the performance of the tax officers.

## 2.2. Research Methods

This study was carried out by combining qualitative research methods and quantitative research methods.

### Qualitative research

Qualitative research is done by using a hand-to-hand discussion technique and group discussion to adjust and supplement the factors affecting the work motivation of the proposed research model and adjust the appropriate scale. with practice at Ho Chi Minh Branch, Tax Department.

### Quantitative research

Quantitative research is carried out in two steps: preliminary quantitative research and formal quantitative research.

In which, preliminary quantitative research was carried out by surveying 100 civil servants with pre-compiled questionnaires, collected Cronbach's Alpha data and EFA discovery factor analysis by SPSS 20. Software The aim of the preliminary quantitative study is to assess the reliability of the scale obtained from the results of qualitative research. The scale after being adjusted from the results of the preliminary quantitative study will be used for the official quantitative research scale.

Formal quantitative research is done by collecting data through surveys using a prepared questionnaire. Collected data will be processed by SPSS 20.0 statistical software. The scale is verified by the Cronbach's Alpha coefficient and the EFA discovery factor analysis. The theoretical model is tested by linear regression analysis method, which determines the impact level of the factors of stress in the work affecting the work efficiency of tax officers in the city. Ho Chi Minh. Finally, testing of T-test, ANOVA was conducted to compare the difference in level of influence on the work motivation of groups of civil servants with different personal characteristics.

## 3. RESEARCH RESULTS

### Testing scale

The author examines the reliability of the scale based on observed variables with total variable correlation (item-total correlation) of less than 0.3 which will be eliminated and the standard chosen when Cronbach Alpha is 0.6 or higher. The results of testing the reliability of the scales show that most scales meet the permissible reliability. Then, these scales are used in EFA analysis steps and subsequent correlation analysis.

### EFA discovery factor analysis

Meaning level Sig. = 0.000 proves that when rejecting the hypothesis "factors that do not correlate" are appropriate. Initially, KMO index (Kaiser - Meyer - Olkin) is equal to  $0.823 > 0.5$ . This is a high indicator that the factor analysis method is suitable for research data. At the values of Eigenvalues  $> 1$ , with the extract components and Varimax rotation method, there are 6 factors extracted from 19 observed variables. The variance method of  $62.567\% > 50\%$  is satisfactory. This proves to us that 6 factors extracted represent more than 60% of the total. However, there are two variables that do not reach distinct values (Differences in factor loading of an observed variable between factors must be greater than 0.2 to ensure the value of discrimination among factors), so the author These variables were removed (SD4, QT5) and rerun the factor analysis. From the 17 observed variables, at the values of Eigenvalues  $> 1$ , with the extract components and Varimax rotation method, 4 factors were extracted. KMO index (Kaiser - Meyer - Olkin) is equal to  $0.833 > 0.5$ . The method of variance is  $61.323\% > 50\%$  is satisfactory. This proves to us that the four factors extracted represent more than 60% of the total.

### Regression Analysis

The results of linear regression analysis showed that the model consists of 04 independent elements including CT, XD, QT and QH which are most suitable for adjusted R2 coefficient of 64.4% and completely independent factors. The model with the ability to explain dependency is 64.4%.

The results of checking the suitability of the model by ANOVA showed that the model has a valid value of  $F = 26,587$  with statistical significance (Sig =  $0.000 < 0.05$ ). That is, hypothesis: The set of independent variables with no relation to the dependent variable is rejected.

The results of determining the regression system of the independent variables shown above show that the relevance of the independent variables are statistically significant (Sig.  $< 0.05$ ).

Therefore, relying on this gift allows the conclusion:

Hypotheses: H1, H2, H3, H4 are proposed in the theoretical model after the EFA discovery anthropological analysis is accepted; The linear regression equation for non-standardized window systems is as follows:

$$KQCV = -0.181 - 0.292CT - 0.160XD - 0.342QH - 0.288QT$$

Or the linear regression equation of standardized coefficients is presented as follows:

$$KQCV = -0.249CT - 0.129XD - 0.369QH - 0.258QT$$

Table 1. Results of linear regression analysis

Model	Unstandardized coefficients		Standardized coefficients	t	Sig.	Collinearity statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 Constant	-.181	.344		.511	.000		
CT	-.292	.069	-.249	4.245	.000	.782	1.279
XD	-.160	.071	-.129	2.242	.000	.857	1.167

QH	-.342	.053	-.369	6.424	.000	.781	1.281
QT	-.288	.062	-.258	4.753	.000	.884	1.132
R2 adjusted: 53.4% - Durbin- Watson: 1.992 , F: 27.925 - sig: 0.000							

*Source: Data analysis results by SPSS 20.0*

### Testing the model

The coefficient of determination  $R^2 = 0.722$  and  $R^2$  correction  $R^2 \text{ adj} = 0.679$  is smaller than  $R^2$  and shows that 4 independent variables explain 64.4% of the variation of the dependent variable. This proves that these 4 independent variables have a close relationship with the dependent variable and can regress the effect of 4 independent variables on the outcome variable.

In ANOVA analysis, the value of  $\text{Sig} = 0.000 < 0.05$ , thus ANOVA analysis has ensured the statistical significance level, thereby showing that the regression model is overall suitable. If we conclude that these 4 independent variables affect the knowledge sharing behavior, the reliability of 95% is guaranteed.

*Table 2. Check the fit of the model*

<b>Model Summary<sup>b</sup></b>						
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson	
1	.512 <sup>a</sup>	.722	.679	.30013	1.989	
a. Predictors: (Constant), CT, QT, QH, XD						
b. Dependent Variable: KQCV						
<b>ANOVA<sup>b</sup></b>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	45.123	9	6.469	27.925	.000 <sup>a</sup>
	Residual	24.323	334	.090		
	Total	69.446	343			
a. Predictors: (Constant), CT, QT, QH, XD						
b. Dependent Variable: KQCV						

*Source: Results from SPSS 20.0*



#### 4. CONCLUSIONS AND POLICY IMPLICATIONS

**Overload in work:** Encourage civil servants to arrange more scientific work (QT3).

Assigning tasks according to the functions and tasks of departments, avoiding overlapping jobs. (QT1)

The Board of Directors should review the average amount of time to process each job profile and then have a reasonable allocation for employees, increasing coordination in the work between departments to accelerate work progress, build procedures to clearly define the responsibilities of each department in coordination work (QT2).

Leadership board actively dispatches secondment of civil servants in other departments to support the department to receive citizens at peak times. (QT4)

##### **Strain from the people**

There are regulations on workplace attitudes and attitudes when people / businesses work with tax officials to avoid the situation of people / businesses having less polite words or attitudes to create tension. straight for tax officials. (CT5)

Phai regularly urges and checks the progress of handling lower-level employees (CT1), (CT3)

Strengthen propaganda and public listing of tax policies, tax procedures, working procedures of the tax sector so that people / businesses better understand the regulations and methods of calculating tax rates (CT2).

Regularly monitor and remind employees about working attitudes and ways of dealing with taxpayers. There should be sessions about sharing experiences, training on citizen reception to improve staff.

##### **Stress in relationship with superiors and colleagues**

There are regulations on workplace attitudes and attitudes when people / businesses work with tax officials to avoid the situation of people / businesses having less polite words or attitudes to create tension. straight for tax officials. (CT5)

Phai regularly urges and checks the progress of handling lower-level employees (CT1), (CT3)

Strengthen propaganda and public listing of tax policies, tax procedures, working procedures of the tax sector so that people / businesses better understand the regulations and methods of calculating tax rates (CT2).

Regularly monitor and remind employees about working attitudes and ways of dealing with taxpayers. There should be sessions about sharing experiences, training on citizen reception to improve staff.

##### **Performing work in conflict**

Decree 2 "You receive conflicting requests from many managers" to reach 4.14 / 5 points: each task only assigns a direct manager and complies with the process of the Law on Management Tax.

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