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Auditor Stress; Job Burnout; Role Overload; Role Stress; The Role Conflict.

ABSTRACT

Purpose: This study aims to determine the effect of three-dimensional stress, known as the roles of stress, to predict the likelihood of occupational stress and burnout complication among local government auditors.

Theoretical framework: This study utilized the Conservation of Resource Theory as a theoretical lens to determine the effect of three-dimensional stress, known as the roles of stress, to predict the likelihood of occupational stress and burnout complication among local government auditors.

Design/Methodology/Approach: Quantitative non-linear modelling involved three hundred and twenty-six questionnaires from being sent to the regional inspectorate in the Bali area between June - July 2022.

Findings: The study successfully proved the significant effect of role ambiguity and role overload as influential factor of auditors’ stress. The study also proves the empirical relationship between auditor stress and burnout. Further, this research concludes that various mediation effects of stress exist between dimensional stress and burnout among auditors.

Research, Practical & Social implications: This study is expected to give strategic recommendations for the respectful government agencies to develop better stress-handling techniques.

Originality/Value: The influential factor of the role of ambiguity which is significantly elevated job burnout, might become a novelty for this research’s finding, the complication of ambiguity in the context of forming the passive level of stress known as burnout stipulates the profound problems of ambiguity in the auditor context.

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REVISITANDO O BURNOUT DOS AUDITORES DO GOVERNO LOCAL SOBRE SUAS DIMENSÕES DE ESTRESSE

RESUMO

Objetivo: Este estudo tem como objetivo determinar o efeito do estresse tridimensional, conhecido como os papéis do estresse, para prever a probabilidade de estresse ocupacional e complicações de burnout entre auditores do governo local.

Referencial teórico: Este estudo utilizou a Teoria da Conservação de Recursos como lente teórica para determinar o efeito do estresse tridimensional, conhecido como os papéis do estresse, para prever a probabilidade de estresse ocupacional e complicações de burnout entre auditores do governo local.

Desenho/metodologia/abordagem: A modelação quantitativa não linear envolveu trezentos e vinte e seis questionários enviados à inspeção regional na área de Bali entre Junho e Julho de 2022.

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A PhD in Accounting. Universitas Brawijaya. Malang, Indonésia. E-mail: erwin@ub.ac.id
Orcid: http://orcid.org/0000-0002-8799-8605

B Master in Accounting. Universitas Brawijaya. Malang, Indonésia. E-mail: rintoariwibowo@student.ub.ac.id
Orcid: https://orcid.org/0000-0002-9398-869X
Saraswati, E., Ariwibowo, R. (2023)
Revisiting Local Government Auditors’ Burnout upon its Stress Dimensions

Resultados: O estudo comprovou com sucesso o efeito significativo da ambigüidade e da sobrecarga de papéis como fator influente no estresse dos auditores. O estudo também comprova a relação empírica entre estresse do auditor e burnout. Além disso, esta pesquisa conclui que existem vários efeitos de mediação do estresse entre o estresse dimensional e o esgotamento entre os auditores.

Pesquisa, implicações práticas e sociais: Espera-se que este estudo forneça recomendações estratégicas para que as agências governamentais respeitassem melhorias técnicas de tratamento do estresse.

Originalidade/valor: O fator influente do papel da ambigüidade que é significativamente elevado ao esgotamento do trabalho, pode se tornar uma novidade para a conclusão desta pesquisa, a complicação da ambigüidade no contexto da formação do nível passivo de estresse conhecido como esgotamento estipula os profundos problemas de ambigüidade no auditor contexto.

Palavras-chave: Estresse do Auditor, Burnout no Trabalho, Sobrecarga de Papéis, Estresse de Papéis, Conflito de Papéis.

REVISANDO EL AGOTAMIENTO DE LOS AUDITORES DE LOS GOBIERNOS LOCALES EN SUS DIMENSIONES DE ESTRÉS

RESUMEN
Objetivo: Este estudio tiene como objetivo determinar el efecto del estrés tridimensional, conocido como los roles del estrés, para predecir la probabilidad de estrés ocupacional y complicaciones por agotamiento entre los auditores del gobierno local.

Marco teórico: Este estudio utilizó la teoría de la conservación de recursos como lente teórica para determinar el efecto del estrés tridimensional, conocido como los roles del estrés, para predecir la probabilidad de estrés ocupacional y complicaciones por agotamiento entre los auditores del gobierno local.

Diseño/metodología/enfoque: El modelado cuantitativo no lineal implicó trescientos veintiséis cuestionarios enviados a la inspección regional en el área de Bali entre junio y julio de 2022.

Resultados: El estudio demostró con éxito el efecto significativo de la ambigüedad y la sobrecarga de roles como factor influyente en el estrés de los auditores. El estudio también demuestra la relación empírica entre el estrés del auditor y el agotamiento. Además, esta investigación concluye que existen varios efectos mediadores del estrés entre el estrés dimensional y el agotamiento entre los auditores.

Investigación, implicaiones prácticas y sociales: se espera que este estudio proporcione recomendaciones estratégicas para que las agencias gubernamentales desarrollen mejoras técnicas de manejo del estrés.

Originalidad/valor: El factor influyente del papel de la ambigüedad que se eleva significativamente al agotamiento laboral puede convertirse en una novedad para la conclusión de esta investigación, la complicación de la ambigüedad en el contexto de la formación del nivel pasivo de estrés conocido como agotamiento estipula el profundo Problema de ambigüedad en el contexto del auditor.

Palabras clave: Estrés del Auditor, Burnout Laboral, Sobrecarga de Roles, Estrés de Roles, El Conflicto de Roles.

INTRODUCTION
The COVID-19 pandemic in Indonesia has been proved challenging for almost all the sectors (Susilawati, Falefi, & Purwoko, 2020), impacting not only the private sector but also the delivery of services by the public sector. The Indonesian government issued the Public Security Measure/PSM (Setkab, 2020), prioritising people’s health and safety concerns, ensuring economic resilience, minimising the impact, and creating a sufficient buffer against uncertain threats (Safrizal, 2022). Public services’ delivery, as an immediate response strategy, includes all the interventions applied by Indonesia’s central and local governments (B. Akbar, 2022; Sevindik, Tosun, & Yilmaz, 2021). As the demand for public services’ delivery was increasing in times of difficulties, the national internal control infrastructure also played a vital
role in assuring the objectives and compliance of, public service deliveries (Ministry of Internal Affairs Instruction No. 1 of 2020). The Internal control infrastructure, as mentioned as the internal control apparatus, included all the internal auditor agencies in the central government and local government, which are mandated to be an essential part of this role (Ministry of Internal Affairs circular document No. 700/1101/IJ, dated 29 May 2020).

The adoption and adaption of workability during the pandemic forces the public sector official to work beyond its boundaries, inventing remote job capabilities (G. G. Akbar, Nurliawati, Muchtar, & Ramdhani, 2021) and distance supervisory assignments, while maintaining the auditor’s health and safety and simultaneously upholding the vital role of public assurance services. Several studies cited the emergence of government-official occupational stress during the pandemic; among the stress factors mentioned are the increased workload and other external factors complicating the psychological tension of burnout. The distance working technique or also known as Working From Home (WFH), is also mentioned as being a technical aptitude problem of (Setyawan & Retno, 2020; Syaefudin, 2020), especially with the technology literacy (Handoko & Thomas, 2022). The remote working scheme employing flexible time management is also cited as being among the factors that help in developing occupational stress via personal hours interference (D’La Rinjani P, Nurmayanti, & Hermanto, 2021).

The alterations in work patterns amid the pandemic have not only been influenced by stress but have also affected performance. While earlier discussions highlighted the influence of technological disruptions on stress, a study conducted by Maçada, Freitas Junior, Brinkhues, and Vasconcellos (2021) has unveiled a range of impacts on the performance aspect. This diversity of effects serves as an indirect motivation for further research, given that the contextual integration of technology is also responsible for reshaping the three stress paradigms resulting from shifts in work patterns due to technological involvement (e.g. remote working pattern/WFH).

This study focuses on how dimensional stress might affect the formation of the stress arousal phenomenon; the subsequent event of job burnout is also considered a complication effect of prolonged occupational stress among auditors. By the rationale of the pandemic potentially impacting the public service delivery mechanism in Indonesia, the inevitable dynamics of government official adaptation upon elevated pandemic-related workload could raise concerns of occupational stress among government auditors.
This study involves local government auditors as the subject of the study, expecting to give a better outlook representing the majority of government auditors in Indonesia. The study also chose regional Bali as the primary locus of the survey by considering the high impact of the pandemic on multidimensional aspects of lives in the area, forcing public sector officials and management to go beyond its common challenges. The rationale for choosing subject and locus study is mainly to better reflect the extreme condition by allowing diversified local government research, Bali representing ten local government units, diversified by geographical feature, fiscal capability, and local government management system (provincial, municipal and districts).

The importance of acknowledging occupation stress in the government’s internal auditor’s context would provide useful strategic reference on occupational stress. The study findings are also expected to assist supervisory agency institutions or policymakers in developing a better stress-handling strategy. The result of this study is also regarded as a lesson-learned resilience from previous difficult times to formulate stronger occupational well-being.

This study aims to explore the influence of three-dimensional stress, referred to as role stress, on the level of job stress and the emergence of burnout in local government auditors. The theoretical framework used is the Conservation of Resources Theory, which helps us understand how role ambiguity and role overload can predict the level of stress experienced by auditors.

Utilising the theory, we contextualised the three common role of stress by employing role of conflict, role of ambiguity and role overload as common predictor on auditor’s job burnout, we also testing the direct and indirect effect of those roles of stress by introducing the auditor stress as a mediation variable. Under the context of pandemic related job tension, government auditor is perceived to have been impacted by the sudden and inevitable dynamics upon their job mechanism which might lead into stress and burnout. The role of stress paradigm might become the alternative predictors which reflected the three dimensional occupation-related stressor.

Additionally, this study is expected to provide strategic guidance for government agencies in the development of more effective stress management techniques to support the well-being of local government auditors. The originality of this study can also serve as a starting point for further research in understanding the impact of role ambiguity on auditor burnout.
THEORETICAL REFERENTIAL

Job burnout is often stated as the complication of stress, a more profound form of occupational stress created by extensive and frequent exposure to physical and psychological exhaustion for extended periods (Sharma & Cooper, 2016). This phenomenon is signed as the loss of physical and emotional entitlements, and reduced accomplishments followed by the disappearance of personal identity, the subject of burnout also perceive themselves as not becoming a part of their organisation, or no longer needed as an essential part of their job (Malach-Pines, 2005). Job burnout has three-dimensional slices: physical and psychological distress, reduced work productivity, and depersonalisation effects (Jackson, Schwab, & Schuler, 1986; Sharma & Cooper, 2016).

The job burnout phenomenon has related to the availability of an organisational resource supporting job demands (Alcaron, 2011; Lee & Ashforth, 1996). The job resource is defined as any resource available for the job to be done (Campbell, Perry, Maertz Jr, Allen, & Griffeth, 2013), e.g., financial, managerial, competence and capability, skills, and all the aspects of workability. The stress is formed as an exhaustion mechanism when the resource is not available and/or sufficient to support the workers and the sequential consequences of prolonged stress eventually consequence the formation of job burnout (T. J Fogarty & Kalbers, 2006).

T. J Fogarty and Kalbers (2006) also stressed that the negative consequences were the contrast between job burnout and occupational stress. Occupational stress might form an active response, which is possible able to increase productivity; on the other hand, job burnout constantly impacts productivity negatively. Moreover, Maslach and Leiter (2007) even explicated that the formation of job burnout complicates matters as the stress turns into passive behaviour in reducing the organisational commitment among the workers, increasing the turnover of employees, absenteeism, and even health concerns. Job burnout also reduces the workers’ commitment and attachments, lowering their levels of sympathy and working satisfaction (Smith & Emerson, 2017; Smith, Emerson, & Everly, 2017).

Several prior studies boldly emphasised stress as the antecedent of job burnout. Occupational stress is workers’ perceived worry and rumination regarding their job circumstances. Occupational stress conceptualisation under the Conservation of Resource (COR) theory, introduced by Stevan E Hobfoll (1989), underlined the effect of threat affecting the workers’ job resources. The COR theory stipulates that any disturbances or threatening factors affecting job resources might from occupational stress (Stevan E Hobfoll, 1989; S. E. Hobfoll & Ford, 2007). There are three possibilities of the stress-forming condition under these
circumstances: the risk of losing, decreasing, and any condition prohibiting the growth of job resources that could affect and increase the incidence of worry and rumination (Halbesleben, Neveu, Paustian-Underdahl, & Westman, 2014). The COR theory also stated that the worker’s tendency is to conserve their job resource, as part of the resilience and the coping mechanism, by preventing and avoiding such instances.

Several prior studies measured occupation stress by utilising the subjective perception of physical and psychological anxiety and exhaustion. This measurement is related to the construct of occupation stress by measuring the degree of auditors’ stress, including compulsive thoughts, repetitive thoughts as certain of anxiety levels and any other thought that disturbing and triggers emotional distress among auditors. Prior studies utilising this measurement also strengthen the empirical significance of stress to form auditor job burnout complication (Smith & Emerson, 2017; Smith, Emerson, & Boster..., 2020; Smith et al., 2017).

The dimensional antecedents of occupational stress (AS) are frequently mention as multiple factors known as the role of stress (Creary & Gordon, 2016). Role stress is defined as the generic external impulse triggered by physical and psychological exhaustion which influence individual perceptions of job work objects and conditions. In the context of occupational stress, the role of stress is triggered when the workers fail to learn and acknowledge their job capability, and further blurs their comprehension on job about their work obligations. Role of stressors is are also signed seen when the workers failed to acknowledge their rights, conflicting about their perception of their job and elevating ambiguity upon their job roles (Wu, Hu, & Zheng, 2019). In this sense, the workers ability of to knowing “what to do” or “what I should do” in order to complete their job is systematically blurred. Role of stress’s terminology was originally coined from Kahn’s (1964) Role Theory, while the contextual derivation of this dimensional stress is traditionally divided into three role of stressors: The role of conflict, the role of ambiguity and the role of overload (Timothy J Fogarty, Singh, Rhoads, & Moore, 1997).

The role of conflict is reflected in the conflicting condition when the workers face multiple expectations from their job (Timothy J Fogarty et al., 1997; Senatra, 1980). The context of a job expectation is defined as any job objectives or outputs needed, obliged, or specified by the organisation or the employer. The role of conflict happens when multiple overlapping expectations are formed by such conditions, forcing the workers to go beyond their capability and exhaust them. The role of conflict could be formed and measured by inadequate
job resources, conflicting job directions, and inconsistent job instructions (Smith & Emerson, 2017; Smith et al., 2020; Smith et al., 2017).

The role of ambiguity is defined as the worker’s failure to comprehend their job (Timothy J Fogarty et al., 1997; Senatra, 1980). The workers cannot sufficiently understand the expectation of their job, and they lose their knowledge of “what to do” by the ambiguity of the instruction and job directions given to him/her (Wu et al., 2019). This construct could be measured by the workers; perception on the job planning sufficiency, the detail on the job specification, of the job evaluation criteria. The measurement may also include the depth of workers’ comprehension on: job expectations, how the job should be done, the detailed on job result specification and all the aspects on evaluation criteria concerning the overall job success or failure of the job (Smith & Emerson, 2017; Smith et al., 2020; Smith et al., 2017).

Overload happens when job resources no longer sufficiently support the workers’ needs sufficiently, or simply the workers’ face an over-capacity relative to their job demands (Creary & Gordon, 2016). The typical measurement of role overload is reflected by the perceived inadequacy of the job management and the average workload perception.

Several prior studies utilised the role of stress as a common predecessor of occupational stress in the auditor context; various significances were revealed in the previous studies. Smith and Emerson (2017) hypothesised three-dimensional stress predicting stress arousal by utilising perceived stress arousal among auditors, resulting in the positive significance of the role of conflict impacting the stress-forming phenomenon among auditors, while on the other hand, the two other stressors were concluded as not be significant. Moreover, Smith et al. (2017) utilised the same three-dimensional stressor resulting in a significant positive directional effect on forming stress arousal among auditors. In addition, Smith et al. (2020) showed the same posit regarding three-dimensional stressor predicting stress arousal among auditors and concluded the same significant directional path on the role of conflict and role overload.

**RESEARCH METHOD**

Three-dimensional stressors are utilised as the predecessor of auditor occupational stress (AS) and further complicate the effect of job burnout (AJB). The three-dimensional stressors coined by the prior study included the role of conflict (ROC), the role of ambiguity (ROA) and role overload (RO).
Hypotheses were formulated based on the positive directional effect of the three-dimensional stressors forming auditor occupational stress. The impact of auditor stress is hypothesised as elevating factor of subsequent job burnout among auditors. Considering the commonalities of occupational stress and job burnout as sequential phenomena expressed by the Conservation of Resources (COR) theory, several confirmatory hypotheses were formulated to grasp mediation effect variations between research constructs. The detail of the research model and hypothesis formulation showed in Figure 1.

Mixed methods were applied to allow a more profound research conclusion by utilising quantitative surveys and qualitative interviews. Quantitative surveys employed prior studies’ measurement indicators to maintain the consistency and the quality of research instruments.

Quantitative instruments involving three-dimensional stressors, occupational stress and job burnout were adapted from short version reflective measurement indicators by Smith and Emerson (2017). These measurement indicators formerly developed from previous studies: (1) three-reflective indicators of both ROC and ROA previously adopted from Rizzo, House, and Lirtzman (1970), (2) four-reflective indicators of RO adopted from Beehr, Walsh, and Taber (1976), and (3) six-reflective indicators of job burnout previously developed from Singh, Goolsby, and Rhoads (1994). (4) Five-reflective indicators forming auditor stress were developed and adopted from Smith and Emerson (2017).

This study uses a Four-Likert scale applied to all constructs’ measurements to record respondent agreement and disagreement on indicator statements, the detail indicators instrument shown in Table 1. The pilot test concluded that the instrument was valid and reliable for measuring respondents’ perceptions.
Qualitative interviews using unstructured inquiries focused on auditors’ perception of stress causalities and impacts, including how they perceived pandemic times as factors compromising their ability to cope with the difficulties. Open and unstructured qualitative inquiries well applied to record respondents casual and background stories concerning research construct, especially when related to the pandemic strains and how their adaptability might affect their well-being and stress. The qualitative questions were also related on how the respondent cope with the job shifting on workload and pandemic-related job specifications. This strategy is chosen because of giving flexible explanations commenting on quantitative results, expecting a more profound research discussion and conclusion (Creswell & Clark, 2017).

Table 1. Research Indicator Measurements

<table>
<thead>
<tr>
<th>No.</th>
<th>Research’s Construct</th>
<th>Indicators of Measurement*</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Role of Conflict (ROC)</td>
<td>I received assignments or orders from two or more superiors</td>
</tr>
<tr>
<td></td>
<td></td>
<td>In general, I receive assignment directives that are not aligned/consistent</td>
</tr>
<tr>
<td>2</td>
<td>Role of Ambiguity (ROA)</td>
<td>My job/assignment has clear goals and objectives</td>
</tr>
<tr>
<td></td>
<td></td>
<td>I understand how my institution evaluates my performance</td>
</tr>
<tr>
<td></td>
<td></td>
<td>I understand very well what my job expects of me</td>
</tr>
<tr>
<td>3</td>
<td>Role Overload (RO)</td>
<td>I am in charge at the same time of several assignments that are not well organised</td>
</tr>
<tr>
<td></td>
<td></td>
<td>I received more work than usual</td>
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<tr>
<td></td>
<td></td>
<td>I don’t have enough time to rest for a while/take a break</td>
</tr>
<tr>
<td></td>
<td></td>
<td>I am generally required to do many things or simply ‘too much work.’</td>
</tr>
<tr>
<td>4</td>
<td>Auditors’ Stress (AS)</td>
<td>Thinking or remembering things that are uncomfortable or make you ‘angry.’</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Thinking about something disturbing/uncomfortable</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Worried and worried about something</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Recurring thoughts of discomfort</td>
</tr>
<tr>
<td>5</td>
<td>Auditors’ Job Burnout (AJB)</td>
<td>I lack personal concern for my superiors</td>
</tr>
<tr>
<td></td>
<td></td>
<td>I feel more rigid when dealing with my superiors</td>
</tr>
<tr>
<td></td>
<td></td>
<td>I feel that I have no sympathy for the management</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Working with my boss is stressful for me</td>
</tr>
<tr>
<td></td>
<td></td>
<td>I feel emotionally exhausted from working together with my superiors</td>
</tr>
<tr>
<td></td>
<td></td>
<td>I think that I am top no longer able to fulfil the wishes of the management of the agency where I work</td>
</tr>
</tbody>
</table>

* Contextual translation in Bahasa Indonesia is used in the original measurement indicator of this research.
Sources: Modified and developed from Smith and Emerson (2017); Rizzo, House, and Lirtzman (1970); Beehr, Walsh, and Taber (1976); and Singh, Goolsby, and Rhoads (1994)

The survey questionnaire-packages were distributed to all 336 registered auditors from nine local governments in the Bali area to obtain the optimum sample numbers needed for research modelling. The local government profiles included all active local government auditors by function at random. The random sampling strategy provides a better illustration of
the stress phenomenon in general. The minimum sample threshold is 271, calculated using the inverse square root method with the assistance of Warp-PLS statistical power size and minimum sample size module (minimum absolute significant path coefficient 0.20; level of significance 0.05; and power level used 0.95).

Structural equation modelling based on partial least squares (PLS) is used by considering the warp/non-linear approach’s suitability for behavioral study. This approach is commonly cited as more profound applied in behavioural or social science (Sholihin & Ratmono, 2021). This modelling is also considered fit to explore various research disciplines, allowing it to be used for different objectives (Astrachan, Patel, & Wanzenried, 2014; J. F Hair, Sarstedt, Ringle, & Gudergan, 2017). This research used Warp PLS 7.0 as this software provides reliable non-linear modelling capability (Kock, 2021).

RESULTS AND DISCUSSION

Surveys successfully collected 326 questionnaires from nine local government (provincial/municipal/districts) institutions in Bali Area between June and July 2022, deemed to be complete and qualified for further analysis. The number of survey instrument collections is also above the minimum sample number threshold.

The following descriptive statistics were followed: (1) the gender is relatively balanced between the percentage of male and female respondent, compromised with 44.5% of male respondents while the other 55.5% were female respondents; (2) the majority of respondents were seniors at least 40-year-old of age compromising 64.4% of the respondents; (3) education background was dominated by a graduate of bachelor and master degree compromising 61.7% and 36.8%, respectively; (4) almost half or 40.8% of the respondents were working at active auditor more than 12 years, while the rest is equal between the length of service (0 to 3 years: 22.1%; 4 to 6 years: 10.7%; 7 to 9 years: 14.1%; and 10 to 12 years of service for 12.3%), (4) the variability of auditors’ positions were dominated by two groups of first level auditor (Auditor Pelaksana/Penyelia/Pertama) and secondary level auditor/team leads (Auditor Muda) compromising 74.6% and 24.2%, only 1.2% of the respondent were supervisory level (Auditor Madya/Utama).

Measuring model specification includes the preassessment procedure to ensure the reliability and validity criteria for all indicators and constructs. The assessment involves convergent validity, internal consistency reliability, and discriminant validity evaluation to assure the reliability and validity of all measurements model.
Loading factors denoting the convergence validity of each indicator measuring constructs resulted above the threshold of an exploratory study of 0.40 to 0.70 (J. F Hair et al., 2017; Sholihin & Ratmono, 2021). The average variance extracted (AVE) values ranges from 0.57 to 0.78 exceeding the parameter of above 0.50 (J. F Hair et al., 2017; Sholihin & Ratmono, 2021). Internal consistency reliability refers to the composite reliability of each construct resulting in favourable criteria of exceeding 0.70 (J. F Hair et al., 2017). The alternative parameter (True Composite Reliability/TCR and Factor Reliability/FR) concerning additional reliability coefficients for all constructs also resulted above 0.70 (Kock, 2021). Discriminant validity by referring to the diagonal cross-loading factors among construct from their measurement’s indicators confirming the favourable result, the Farnell-Larcker matrix criteria also confirming the discriminant validity for all the latent variables.

Table 2. A Measuring Model Assessment

<table>
<thead>
<tr>
<th>Latent Var/s.</th>
<th>Indicators</th>
<th>Validity</th>
<th>Reliability</th>
<th>Discriminant Validity</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>LF</td>
<td>AVE</td>
<td>CR</td>
</tr>
<tr>
<td>ROC</td>
<td>ROC-1</td>
<td>0.810</td>
<td>0.657</td>
<td>0.793</td>
</tr>
<tr>
<td></td>
<td>ROC-2</td>
<td>0.810</td>
<td></td>
<td></td>
</tr>
<tr>
<td>ROA</td>
<td>ROA-1</td>
<td>0.732</td>
<td>0.529</td>
<td>0.770</td>
</tr>
<tr>
<td></td>
<td>ROA-2</td>
<td>0.771</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>ROA-3</td>
<td>0.675</td>
<td></td>
<td></td>
</tr>
<tr>
<td>RO</td>
<td>RO-1</td>
<td>0.631</td>
<td>0.531</td>
<td>0.818</td>
</tr>
<tr>
<td></td>
<td>RO-2</td>
<td>0.776</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>RO-3</td>
<td>0.702</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>RO-4</td>
<td>0.794</td>
<td></td>
<td></td>
</tr>
<tr>
<td>AS</td>
<td>AS-1</td>
<td>0.873</td>
<td>0.778</td>
<td>0.933</td>
</tr>
<tr>
<td></td>
<td>AS-2</td>
<td>0.917</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>AS-3</td>
<td>0.863</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>AS-4</td>
<td>0.874</td>
<td></td>
<td></td>
</tr>
<tr>
<td>AJB</td>
<td>AJB-1</td>
<td>0.699</td>
<td>0.570</td>
<td>0.888</td>
</tr>
<tr>
<td></td>
<td>AJB-2</td>
<td>0.733</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>AJB-3</td>
<td>0.742</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>AJB-4</td>
<td>0.801</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>AJB-5</td>
<td>0.799</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>AJB-6</td>
<td>0.750</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Source: Processed data (2022)

Table 2. B Measuring model specification criteria

| LF   | Indicators’ loading factors, generally above 0.4, range between 0.4 to 0.70 refers to exploratory measurements (J. F Hair et al., 2017; Sholihin & Ratmono, 2021); |
| AVE  | The average variance extracted for each construct above 0.50 as the rule of thumb by J. F Hair et al. (2017); |
| Reliability | Composite reliability > 0.70, including the alternative of True Composite Reliability (TCR) and Factor Reliability (FR). Dijkstra’s Consistent PSL |
Revisiting Local Government Auditors’ Burnout upon its Stress Dimensions

(PLSc) as an alternative reliability measurement using rho-A (Dijkstra & Henseler, 2015). The reliability value approved > 0.60 by considering the exploratory nature of this study (Joseph F. Hair et al., 2021). The utilisation of composite reliability as a primary measuring tool is consider to the suitability of this measurement on Structural Equation Modelling (SEM) and characteristics compared with the other measures (Cho, 2016; Peterson & Kim, 2013; Sijtsma, 2008);

CLF / FL : Cross loading factors (CLF) using diagonal comparison of loading factors for each indicator measuring constructs, Farnel-Larcker (FL) Criterion using correlations among latent variables with the value of the square root of each AVEs (Joseph F. Hair et al., 2021; Sholihin & Ratmono, 2021);

HTMT : Hetrotrait-Monotrait Ratio for each measuring path should not exceed the standard threshold of 0.85 (Henseler, Ringle, & Sarstedt, 2015). While J. F Hair et al. (2017) suggest the importance of significance (p-value) among HTMT ratios, all ratios in this measurement model were significant (p-value < 0.05).

Structural model assessment using several indices ensures the model’s predictability and reliability to conclude hypotheses testing. The general result from the structural model assessment for this study was favourable and fit to form a predictive model and suitable for further analysing and concluding the research’s hypotheses. The detail of the indices is shown in Table 3.

<table>
<thead>
<tr>
<th>No.</th>
<th>Indices</th>
<th>Model Fit and Quality Indices</th>
<th>Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Average path coefficient</td>
<td>0.187 at p-value &lt;0.001</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Average R-squared</td>
<td>0.181 at p-value &lt;0.005</td>
<td>p-value</td>
</tr>
<tr>
<td>3</td>
<td>Average adjusted R-squared</td>
<td>0.172 at p-value &lt;0.010</td>
<td>&lt;0.05</td>
</tr>
<tr>
<td>4</td>
<td>Average block VIF</td>
<td>1.198</td>
<td>≤5 or ideally ≤3.3</td>
</tr>
<tr>
<td>5</td>
<td>Average full collinearity VIF</td>
<td>1.252</td>
<td>≤5 or ideally ≤3.3</td>
</tr>
<tr>
<td>6</td>
<td>Tenenhaus GoF</td>
<td>0.333 (medium)</td>
<td>small ≥0.10; medium ≥0.25; large ≥0.36</td>
</tr>
<tr>
<td>7</td>
<td>Sympson’s paradox ratio</td>
<td>0.714</td>
<td>Accepted if ≥0.70 or Ideally 1.00</td>
</tr>
<tr>
<td>8</td>
<td>R-squared contribution ratio</td>
<td>0.939</td>
<td>≥0.90 or ideally 1.00</td>
</tr>
<tr>
<td>9</td>
<td>Statistical suppression ratio</td>
<td>1.000</td>
<td>Accepted if ≥0.70</td>
</tr>
<tr>
<td>10</td>
<td>Non-linear bivariate causality direction ratio</td>
<td>1.000</td>
<td>Accepted if ≥0.70</td>
</tr>
<tr>
<td>11</td>
<td>Standardised root mean squared residual (SRMR)</td>
<td>0.098</td>
<td>Accepted if ≤ 0.1</td>
</tr>
</tbody>
</table>

Source: Processed data (2022)

Adjusted R-square values for endogenous latent variables of auditor stress (AS) and Auditor’s Job Burnout (AJB) mentioned as 0.227 and 0.118, respectively. The adjusted R-square value is referred to as an alternative to the coefficient of determination explaining the
variability of endogenous by the variables’ predictors. The value of Q-square in postive value explicated that the antecedents of each endogenous variable form a good predictive model.

The final model constructed by this research concluded The Role Conflict (ROC) as the insignificant path of ROC → AS (hypothesis 1a) and ROC → AJB (hypothesis 1b). These hypotheses are revoked by the difference between directional instance and significance value. The empirical analysis also revoked the effect path of RO → AJB (Hypothesis 3b) stressed out the full mediation effect of auditor stress (AS) through RO → AS → AJB (both hypotheses of 3a and 4 were supported). The partial mediation effect of auditor stress (AS) in the context of ROA → SA → AJB is also proven by supporting hypothesis 2a (ROA → SA), hypothesis 2b (ROA → AJB), and hypothesis 4 (AS → AJB). The detail of the final research model and hypotheses conclusions are shown in Figure 2.

The insignificant role of conflict influencing auditor stress differed from previous studies (Smith & Emerson, 2017; Smith et al., 2020; Smith et al., 2017). The role conflict measured by the perception of resources, conflicting management directions, and inconsistent job instruction did not impact the auditor’s stance on their perceived stress. On the other hand, an interesting finding of this research refers to the influential negative factor of ROC → AJB, which inferring the context of conflicting perceptions might decrease the burnout complication. These empirical findings is contrast with the studies mentioned earlier.

Figure 2. Final Research Model and Hypotheses Conclusions

The perception of both role of ambiguity and role overload significantly affected auditor stress. Conservation Of Resources (COR) theory explains that occupational stress related to the tension or threatening job resource could potentially form auditor stress and burnout. The role
of ambiguity reflected the lack of job comprehension concerning job objectives, the detail of auditor performance evaluation, and what’s institutions expect from the auditors. These conditions form worry and rumination among auditors for not having such definitive job specifications.

Role overload also empirically proves the dimensional stress impact to elevate occupational stress among auditors. Role overload includes auditors perceiving their management quality to arrange and allocate job resources, a perspective of relative workload quantity, and availability of “time breaks”. Both roles of ambiguity and overload have relevant background factors concerning the common pandemic concern among auditors.

Definitive and decisive job instructions should be made in times of uncertainty, ensuring auditors work at a certain level of assurance. The increasing workload during the pandemic and post-pandemic era forces auditors to work beyond their ordinary job workload. In this context, local government auditors maintained their role as the supervisory function for almost all disaster relief programmes, managing their assignment for a limited time, and involving different audit strategies has never been done before (e.g., remote audit, an audit under limited tight schedule and special health measurement). The interviews also confirmed the importance of job details and specification applied to all audit assignments and included all aspects of technical support of guidelines and even technical manuals. Such details are expected to assist auditors in advance, allowing them to avoid unnecessary failures affecting audit quality.

Government response and relief programmes which mainly focus on healthcare, social stimulus, and economic protections, mandated the local government supervisory agency to ensure compliance and its beneficial objective towards the people highly impacted. The variation of job assignments in the pandemic and post-pandemic era is also elevated, stressing the relevancies of role overload in this research. The job variation tends to contrast with the previous pre-pandemic era, which is mainly concentrating on routine and “by-template” financial and performance assurance assignments.

The pandemic and post-pandemic involved challenging assignments stated to be highly prudential, e.g., supervising the government procurement process, budget refocusing policy, health policy, social stimuli, and national economic recovery programme. These job variations reflect the increasing perception of auditors’ job overload. Moreover, there were also concerns about the variability of auditors’ skills and comprehension. Both are raising concerns on the importance of audit uniform guidelines and manuals to provide common primary knowledge to increase auditor job readiness and decrease job ambiguity.
Providing additional job resources during the time of the pandemic has difficulty in nature. The uncertainty prevents the institutional management from providing more budget on the supervisory system, especially when considering the budget refocusing on the healthcare programme and disaster response and relief policy applied. The importance of job resources consisting of financial, time, and other technical support substantially improves auditor workability, further preventing them from acquiring occupational stress.

This research found a classical relationship between occupational auditor stress forming subsequent job burnout. It highlighted the common concept of consequential stress exposure to develop job burnout (Sharma & Cooper, 2016), consistent with contextual prior research findings for the local government’s internal auditors (Novriansa, Aryananto, & Burhanuddin, 2020). The influential factor of the role of ambiguity which is significantly elevated job burnout, might become a novelty for this research’s finding, the complication of ambiguity in the context of forming the passive level of stress known as burnout (Maslach & Leiter, 2007) stipulates the profound problems of ambiguity in the auditor context. Considering that job burnout is stated to have always negatively impacted the workers’ performance (T. J Fogarty & Kalbers, 2006), this may become a red flag for the institutional management to prevent ambiguity by providing more profound strategies.

CONCLUSIONS

This research empirically proves the significant effect of ambiguity and overload in elevating the incidence of occupational stress among auditors. The research model also empirically proves the direct impact of occupational stress, which is classically understood to form job burnout. The direct influential factor of the role of ambiguity highlighted the substantial effect of ambiguity to form both auditors’ stress and burnout. There was a partial mediation effect of stress denoting the effect of ambiguity toward job burnout, while stress fully mediated overload toward burnout. This study also found that the role of conflict did not significantly affect both stress and auditors’ job burnout, referring to novel findings that differ from prior studies.

Parallel with the theoretical framework of Conservation of Resources (COR) Theory, both dimensional stressors influencing occupational stress could reflect the threatening condition of auditor job resources by altering their perspective of job ideals. The external factors triggered by supervisory agency management manoeuvres towards multiple job specifications
could be related to the increasing ambiguity and overload tension among auditors. The pandemic of Covid-19 stipulated as the main contributing background to this phenomenon.

Ambiguity is known to have substantial factors influencing stress and auditors’ burnout, suggesting the importance of job details and specifications for all audit assignments. Audit assignment specifications under uniform guidelines and manuals should be made available for all scenarios to provide better readiness in various conditions. The need for these consistent tools ensures adequate prior knowledge and primary reference for the auditor to conduct multiple jobs. These tools might also be beneficial for the supervisory managerial to apply uniform direction and instruction to prevent ambiguity. Auditor perception of job overload is a common factor causing auditors’ occupational stress. Job resource provides adequate resilience by preventing overload and aiding auditors to adapt to extraordinary events.

LIMITATIONS AND FUTURE RESEARCH

This exploratory study utilised prior research instruments, which are contextually used for the external auditor. The contextualisation is done not only by verbal translations but also by refining such measurements to grasp the optimum reflection of local government auditors’ perceptions. Further refinement is needed to optimise future research instruments, the complete measurement set by Beehr et al. (1976); Rizzo et al. (1970); Singh et al. (1994). Instrument-wise, the limitation of this research is related to using short-version measurement by considering the indicators’ practicality and conciseness. The extended version utilising multiple measuring indicators increases the internal consistency and reliability of the instruments. Additionally, the auditor demographic may be beneficial for extensive research modelling by providing a slicing analysis relative to certain demographic respondents’ characteristics.

The extended version of the stress theory developed by Arnold B. Bakker and Demerouti (2007) potentially provides an extensive explanation theory concerning occupational stress by employing two influential factors: job demand and resource (Arnold B. Bakker & Demerouti, 2007; A. B Bakker & Demerouti, 2014, 2017; Roskams & McNeely..., 2021). This extensive model also involves resilience as an interrelation construct of strain and motivation, forming comprehensive modelling to predict performance. The utilisation of this model is potentially beneficial to improve future research models on stress-related well-being.

In alignment with enhanced stress management policies, rather than solely focusing on the direct reduction of stress predictors, there is potential for further investigation into personal stress resilience. Research conducted in a distinct context, such as the study conducted by
Manikandan et al. (2022) highlighted the importance of personal professional resilience, particularly in the form of emotional intelligence, as a means to mitigate the detrimental impacts of stress. The concept of occupational resilience to stress can be approached from two complementary directions: through the management of the stress paradigm (comprising the three roles of stress) and on a personal level, by enhancing emotional resilience. This dual-pronged approach may offer a novel alternative for future occupational stress management strategies.

REFERENCES


