



THE INFLUENCE OF WORKLOAD, CONFLICT OF INTERESTS, AND TIME PRESSURE ON AUDITOR PERFORMANCE WITH EMOTIONAL EXHAUSTION AS AN INTERVENING VARIABLE (AT THE INSPECTORATE GENERAL OF THE MINISTRY OF MANPOWER OF THE REPUBLIC OF INDONESIA): A CONCEPTUAL MODEL

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ABSTRACT

Certain performance indicators within the Ministry of Manpower's Inspectorate have not met targets and there has been a decline in performance from four Inspectorates from 2020-2021. Challenges such as high workload, conflicts of interest, and time pressure are prevalent within the Ministry of Manpower, affecting the performance of auditors and internal oversight officials. This quantitative study aims to examine the influence of workload, conflict of interest, and time pressure on auditor performance, mediated by emotional exhaustion at the Inspectorate General of The Ministry of Manpower.

Keywords

Workload, Conflict of Interest, Time Pressure, Auditor Performance, Emotional Exhaustion, Conceptual Model.

INTRODUCTION

Darmayanti (2018) highlights that achieving better auditor performance necessitates adherence to specific standards and timelines, including work quality, quantity, and timeliness. Analysis of Performance Achievement of Inspectorate Activities I to IV and Secretariat of the Inspectorate General for the year 2022 reveals that certain performance indicators within the Ministry of Manpower's Inspectorate have not met targets. However, overall, the Inspectorate General's performance appears favorable, as evidenced by data from 2020 to 2022. Nevertheless, there has been a decline in performance across the four Inspectorates from 2020 to 2021. For instance, Inspectorate I's average rating decreased from 85.33 points in 2020 to 84 points in 2021.

According to data from the Analysis of Supervisory Report Results Section of the Inspectorate General of the Ministry of Manpower, high workload has led to delayed submission of Performance Audit Reports in compliance with regulations. In 2020, 66 reports were submitted on time, while 46 were late out of a total workload of 112 reports, accounting for 41.07%. In 2021, despite 65 reports being timely, 53 were late out of 118, representing an increase of 3.85% in late submissions compared to the previous year. This indicates a rising trend in late audit submissions due to time constraints.

Conflicts of interest, such as accepting gratuities or misusing official vehicles for personal purposes, can disrupt auditor performance. The risk of public interest being compromised in decisions that should prioritize the people's welfare underscores the significance of conflict of interest. It can directly impact auditor performance and income, although it's noted that conflict of interest may sometimes positively affect auditor performance.

Time pressure can compromise the quality of audits conducted by auditors. The tighter the time constraints, the more auditors are compelled to increase efficiency in the audit process. However, this may lead to practices that compromise audit quality. High levels of time pressure can induce stress in auditors, ultimately resulting in poor audit performance.

Emotional exhaustion, characterized by the depletion of emotional and physical resources due to work overload, can significantly affect auditor readiness and motivation. The presence of ambiguous decision-making chains exacerbates emotional exhaustion, emphasizing the need for clear workflow quality standards to mitigate such ambiguity.

Challenges such as high workload, conflicts of interest, and time pressure are prevalent within the Ministry of Manpower, affecting the performance of auditors and internal oversight officials. This research is conducted to uncover the intricate dynamics between workload, conflict of interest, time pressure, emotional exhaustion, and auditor performance.

LITERATURE REVIEW

A. Workload

The concept of workload refers to the magnitude of job tasks, which may cause mental pressure for employees, with individuals responding differently to it. Schultz & Schultz (2015) suggest that as employees climb the job ladder, workload increases, affecting their performance. Literature suggests that pressure is considered a source of decreased job performance. Workload also pertains to the concentration or quantity of assignments and responsibilities entrusted to employees (Ali & Farooqi, 2014), referring to the degree of stress experienced due to the perception of being unable to adapt or cope with the workload.

Koesomowidjojo in Ahmad et al. (2019) defines workload as all forms of work assigned to human resources to be completed within a specified period. According to Munandar (2014:20), workload refers to tasks assigned to employees to be completed within a specific timeframe using their skills and potential. Based on government regulations, workload is the amount of work to be undertaken by a unit or position within an organization and is the result of workload volume and time norms. From these definitions, it can be concluded that workload refers to tasks assigned to individuals or organizational units within a specific timeframe, becoming burdensome when tasks exceed the worker's capabilities.

The causes of workload, according to Tarwaka (2014), include task demands, effort, and performance. Workload and capacity are influenced by various complex factors, both internal and external. External workload factors include physical and mental tasks, work organization, and the work environment, while internal factors stem from the body itself in response to external workload. Workload indicators encompass time load, mental effort load, and psychological stress load, offering a clear depiction of the workload experienced by employees. Other workload categories include quantitative and qualitative workload, which arise from either having too many or too difficult tasks to perform.

Shantz et al. (2016) found that workload overload has a positive influence on emotional exhaustion. Putri and Rahyuda (2019) and Mahfudz (2017), who researched the effect of workload on employee performance, proved that workload has a negative effect on employee performance. Musa (2020) and Martini and Sitiari (2018) in their research demonstrated that workload has a positive and significant effect on employee performance. Similarly, Dhelvia (2018) proved that workload has a positive and significant effect on performance.

B. Conflict of Interest

The concept of Conflict of Interest (COI) arises from bureaucratic control mechanisms not aligning with norms, rules, ethics, and professional autonomy. Lubis (2017) suggests that COI is akin to role conflict, stemming from conflicting directives received simultaneously, where prioritizing one directive neglects the other, favoring the more beneficial one. Masoud (2022) states that COI occurs when government officials' decisions are influenced by their personal interests, impacting procurement processes in various fields. Conflict between auditors and their client organizations (management and shareholders) often arises due to discrepancies in audit reports that may not align with the interests of either party. Another conflict is between the auditor's professional duties and self-interest, as well as conflicts between managers and shareholders and between client organizations and third parties.

The Association of Certified Fraud Examiners (ACFE) classifies workplace fraud into three categories: corruption, fraudulent financial statements, and misappropriation of assets, with COI being a type of corruption (Pradnyanitasari et al., 2019). COI occurs when decisions regarding sales, legal matters, finances, purchases, operations, and policy-making fail to uphold honesty, fairness, and truth. This is a universal concept of COI, where organizational COI typically disregards organizational interests and objectives by violating ethical codes. COI occurs when a public official, empowered by laws and regulations, has, or is suspected of having personal interests influencing the quality and performance of their duties.

COI may not always result in direct losses like misappropriation of organizational assets, but gradually leads to material losses suffered by organizations, other parties, or jointly by organizations and other parties. Often, COI is localized as unethical behavior (violating ethical codes) rather than fraud, as the resulting losses may not be immediately apparent or directly impact the organization. UNSW (2022) outlines several sources of COI, including personal interests, personal relationships, and personal benefits, cautioning staff to be mindful of these sources to prevent conflicts. Additionally, the Indonesian Ministry of Finance identifies several common forms of COI faced by public officials, such as situations involving the use of organizational assets for personal interests or the misuse

of authority, highlighting the importance of transparency and disclosure in such situations.

The results of Bulan's study (2022) prove that conflicts experienced by employees can lead to the emergence of emotional exhaustion. Previous research by Saputra et al. (2019) proved that conflict of interest has a negative effect on auditor performance. Sienatra and Asepta (2023) demonstrated that emotional exhaustion has a negative impact on auditor performance.

C. Time Pressure

Time pressure, as defined by DeZoort & Lord (1997), reflects an individual's perception of their ability to complete a task within a set timeframe. The timely completion of tasks reflects effectiveness and efficiency in task execution. Dysfunctional behaviors strongly correlate with time pressure and impact audit quality. Auditors must develop strategies to cope with time-related pressures and behaviors during the audit process. Broberg (2017) defines time pressure as a condition where auditors face pressure from their workplace to complete tasks within set deadlines, while Al-Qatamin (2020) suggests that work time pressure weakens auditors' ability to detect fraud or errors committed by clients. Thus, time pressure can affect both the quality of the audit and the auditor's ability to fulfill their responsibilities effectively.

Time budget pressure and time deadline pressure are two dimensions of time pressure, as outlined by Fitriyah & Dewi (2018). Time budget pressure involves demands for efficiency within allocated time frames or strict time constraints within the budget. Time deadline pressure arises when auditors are required to complete audit tasks on time. Amir (2019) identifies indicators of time pressure, including limited time for task completion, workload reduction to meet deadlines, shifting schedules for different clients, requesting additional time to complete tasks, and failure to report actual time usage. These indicators highlight the multifaceted nature of time pressure in auditing, reflecting the challenges auditors face in meeting deadlines while maintaining quality and efficiency.

The research results of Syaputra and Lestari (2019) prove that there is a significant positive influence between working hours and work fatigue. Johari et al. (2019) found in their research that time pressure has a significant positive relationship with auditor performance. Broberg et al. (2017) revealed similar findings regarding the negative influence of time pressure on audit performance. However, Wijaya and Yulyona (2017) as well as Sacramento, Fay & West (2013) found that there is no relationship between time pressure and job performance.

D. Emotional Exhaustion

Emotional exhaustion is defined as an excessive emotional drain on an individual's emotional resources. It often stems from work-related stressors and can lead to depersonalization and high levels of fatigue, as noted by Chen et al. (2021). It is considered the core of burnout syndrome, commonly experienced by individuals who interact with clients and customers. Symptoms of emotional exhaustion include fear of returning to work, increased absenteeism, decreased self-esteem, depression, insomnia, and withdrawal from the organization or profession. Koch & Adler (2019) emphasize the importance of addressing psychological aspects of work conditions, as they can either stimulate or hinder employee comfort and innovation. Quality relationships between employees and their supervisors are essential, as they can display authentic emotions, crucial for interacting and communicating with others while correcting interpersonal behaviors. Emotional exhaustion leaves employees feeling powerless and diminishes their trust in the organization.

According to Rina & Zulkarnain (2015), emotional exhaustion is characterized by personal feelings of helplessness and depression. When employees experience emotional exhaustion, they lack energy and thus become unwilling to expend resources for the organization they hold responsible for their fatigue. Kumar and Shazania (2021) suggest that every employee experiences emotional exhaustion in response to workplace stressors, affecting their role, attitude, and behavior, which in turn can influence customers' perceptions of service quality. Additionally, they often face heavy workloads and stress, leading to emotional exhaustion. Ožegović and Hadziahmetovic (2023) outline dimensions and indicators of emotional exhaustion, including psychological states of individuals in situations of emotional and energy resource depletion, negative views of others and oneself, and indicators such as feeling tired at the end of the workday, feeling tired when waking up to face another workday, frustration with work, and feeling overwhelmed. Sienatra (2023) also provides indicators such as exhaustion due to excessive demands, feeling pressured by superiors, and frustration with work, management, or interdepartmental cooperation.

The study by Septyaningsih and Palupingdyah (2017) found that emotional exhaustion has a negative effect on performance. The research also indicates that excessive workload can affect the through emotional exhaustion. This opinion is supported by Astuti and Palupingdyah (2018), who also found that emotional exhaustion successfully mediates the relationship between excessive workload and employee performance. The research results of Kumar & Shazania (2021) also found that emotional exhaustion significantly affects performance. Astuti and Palupingdyah (2018) proved that emotional exhaustion has a negative effect on performance. Dewi and Merkusiwati (2017) proved that time pressure has a negative effect on auditor performance.

E. Auditor Performance

The concept of performance pertains to the quality and quantity of work achieved by an employee in executing tasks according to the responsibilities assigned by their superiors. It also refers to the outcome and effort exerted by an individual based on their abilities and actions in specific situations. Various scholars such as Sutrisno (2017), Mangkunegara (2016), and Wahyuni & Faisal (2020) emphasize that performance is crucial for organizational success as it reflects the achievement of goals set by the company. It is often measured in terms of output, efficiency, and effectiveness, closely associated with productivity. Employees' performance is a result of

their actions and capabilities, and it plays a vital role in the accomplishment of organizational objectives.

Factors influencing performance, as described by Gibson in Budiwibowo (2014), encompass individual factors like abilities, skills, family background, work experience, and social and demographic aspects. Psychological factors such as perception, job stress, roles, attitudes, personality, motivation, and job satisfaction also play a significant role. Organizational factors like organizational structure, job design, leadership, and reward systems are equally influential. Additionally, performance indicators serve as quantitative or qualitative measures depicting the level of achievement of predetermined targets or goals. Dimensions of performance, according to Mitchel in Sedarmayanti (2017), include quality of work, punctuality, initiative, and capability, all of which contribute to achieving optimal performance, particularly in the context of auditors, as emphasized by Darmayanti (2018), who emphasizes quality, quantity, and timeliness as essential dimensions in assessing auditor performance.

CONCEPTUAL MODEL

Based on the literature review above, the conceptual model is formulated as follows:

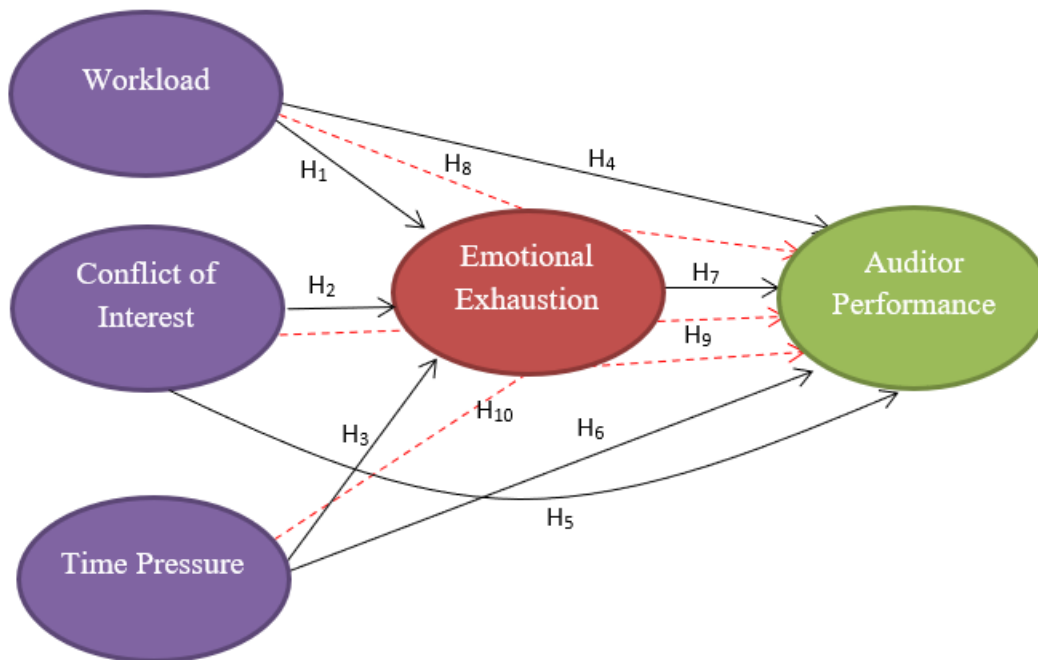


Figure 1. Conceptual Model

HYPOTHESES

Based on the conceptual model and literature review, the hypotheses can be formulated as follows:

- H₁: Workload has a positive and significant effect on emotional exhaustion.
- H₂: Conflict of interest has a positive and significant effect on emotional exhaustion.
- H₃: Time pressure has a positive and significant effect on emotional exhaustion.
- H₄: Workload has a positive and significant effect on auditor performance.
- H₅: Conflict of interest has a negative and significant effect on auditor performance.
- H₆: Time pressure has a positive and significant effect on auditor performance.
- H₇: Emotional exhaustion has a negative and significant effect on auditor performance.
- H₈: Workload has a significant effect on auditor performance through emotional exhaustion.
- H₉: Conflict of interest has a significant effect on auditor performance through emotional exhaustion.
- H₁₀: Time pressure has a significant effect on auditor performance through emotional exhaustion.

METHODOLOGY

This study is a descriptive and quantitative research using an associative method with a causal relationship. Both primary and secondary data were utilized in this research in the form of Likert-scale questionnaires, observations and interviews, as well as literature studies. The population in this study consisted of auditors at the Inspectorate General of the Ministry of Manpower of the Republic of Indonesia in 2023, totaling 69 auditors. The sampling technique used was saturated sampling or census, resulting in a sample size

of 69 respondents. Data analysis was conducted descriptively and through Structural Equation Modeling analysis using the Smart PLS 3.0 program (SEM Smart PLS). Evaluations included outer model analysis, inner model analysis, hypothesis testing through path analysis.

CONCLUSION

This study aims to develop a conceptual model regarding the influence of workload, conflict of interests, and time pressure on auditor performance at the Inspectorate General of the Ministry of Manpower of the Republic of Indonesia, intervened by emotional exhaustion. The research includes background research, literature review, hypotheses, and research methodology. The impact of workload, conflict of interests, and time pressure on auditor performance, through the mediation of emotional exhaustion, can be determined by applying the conceptual model proposed in this study.

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