







From this understanding, it can be concluded that the workload is an obligation that must be carried out by individuals within a certain period. The workload will arise if the task or work given is beyond the limits of the worker's ability to be carried out. However, if the worker is able to adjust and complete the given task, it will not become a workload.

Tarwaka (2014: 106), explains that the three main factors that determine workload are as follows:

1. Task Demands: the workload can be determined from the analysis of the tasks performed by workers
2. Effort: the amount of effort expended on a job is a naturally intuitive form of the workload
3. Performance: individually a person will be able to compensate for the increasing task demands by increasing the level of effort to maintain performance.

The workload category, according to Andriani et al (2017:45), is a combination of quantitative and qualitative workloads, namely:

1. Quantitative workload arising from too many or too few tasks. Quantitative workload occurs when employees feel they have too much work to do.
2. Qualitative workload if the worker feels unable to perform the task or the task does not use the skills or potential of the job. Qualitative workload occurs when employees feel a job is too difficult to do.

Desai (1993) in his writings distinguishes the workload into two, namely:

1. Quantitative, which refers to too much to be done, and
2. Qualitative, which refers to work that is too difficult to do.

Carlson in Fajriani and Septiari (2015) state that when employees feel there are too much work to be done, too diverse things to do, or not enough time is available to complete the assigned work, then this condition is called work overload. Work overload is divided into quantitative and qualitative overloads.

1. Quantitative advantages are when employees feel they have too much work to do, and
2. Qualitative advantages are work overload if employees feel a job is too difficult to do.

### C. Job Satisfaction

Job satisfaction is the (positive) attitude of the workforce towards their work, which arises based on their assessment of their work situation (Afrizal, 2015:153). Robbins and Coulter (2007:78) state that job satisfaction is a general attitude towards a person's work that shows the difference between the number of awards received by workers and the amount they believe they should receive. Job satisfaction is also defined as the effectiveness or emotional response to various aspects of work. This definition implies that job satisfaction is not a single concept as, on the contrary, a person can be relatively satisfied with one aspect of his job and dissatisfied with one or several other aspects. Meanwhile, Robbins & Judge (2013:79) define job satisfaction as a positive feeling about the job resulting from the evaluation of its characteristics.

Each individual has a different level of satisfaction according to the value system that applies to him. The higher the assessment of the activity felt in accordance with the wishes of the individual, the higher the satisfaction with the activity. In other words, satisfaction is an evaluation that describes a person's feelings of being happy or unhappy, satisfied or dissatisfied at work.

Gilmer in Kurniawati (2008:55) states the factors that influence job satisfaction are as follows:

- 1) Opportunity to advance  
Opportunity to gain experience and improve skills while working.
- 2) Job security  
A sense of security greatly affects the feeling of employees during work.
- 3) Salary  
Salary causes more dissatisfaction and people rarely express job satisfaction with the amount of money they receive.
- 4) Company and management  
Management factor that can provide a stable working situation and conditions determines job satisfaction.
- 5) Supervise  
Supervision is considered as being a father figure as well as his superior. A bad supervisor can result in absenteeism and turnover.
- 6) Extrinsic factors from work  
Difficult and easy as well as pride in the task can increase and reduce job satisfaction.
- 7) Working conditions  
An employee will feel satisfied at work if the working conditions are comfortable and look clean.
- 8) Social aspects of work  
Viewed as a supporter of satisfaction or dissatisfaction at work.
- 9) Communication  
Smooth communication between employees and management is widely used as a reason to like the position. Understanding and acknowledging the opinions or achievements of employees plays a very important role in creating a sense of job satisfaction.
- 10) Facilities  
Hospitals, leave, and pensions or standard housing of a position, if can be fulfilled, will create a sense of satisfaction.

The above shows that a person's job satisfaction is influenced by many factors, not only salary but also related to the work itself, with other factors such as relationships with superiors, coworkers, work environment and rules.

Kreitner and Kinicki (2001) in Afrizal (2015: 154) states that the employee job satisfaction variable is operationally measured using four indicators, namely:

- 1) Compensation: basic salary, work and family allowances, incentives (bonuses);
- 2) Working conditions: strategic office, complete work tools and equipment, complete office facilities;
- 3) Company systems and policies: company transparency in policies, administrative policies that are not rigid; and
- 4) Relations with colleagues and superiors: good relations with co-workers and relations with superiors are considerate and positive.

#### **D. Work Productivity**

The International Labor Organization (ILO), quoted by Malayu S.P Hasibuan (2013: 127), reveals that in simpler terms the meaning of productivity is an arithmetical comparison between the amount produced and the amount of each source used during production. These sources can be:

- 1) Land
- 2) Raw materials and auxiliary materials
- 3) Factories, machines, and tools
- 4) Labor

According to Sutrisno (2015: 99), productivity is generally defined as the relationship between output (goods or services) and inputs (labour, materials, money). Productivity is a measure of productive efficiency, a comparison between the output and input. Inputs are often limited by labour while outputs are measured in physical units, forms, and values.

Muchdarsyah in Yuli Tri Cahyono and Lestiyana Indira M (2007: 227) states that what can affect work productivity are as follows:

- 1) Labor  
The increase in the contribution of labour to productivity is due to a healthier, more educated, and more active workforce. Productivity may increase due to shorter working days. Rewards from supervisors can encourage employees to be more active in achieving achievements. Thus, it is clear that labour plays an important role in productivity.
- 2) The arts and science of management  
Management is a factor of production and economic resources while art is management knowledge that provides the possibility of increasing productivity. Management includes improvement through the application of technology and the use of knowledge that requires education and research.
- 3) Capital  
Capital is the basis for the movement of a company's business since through capital the company can provide equipment for humans, namely to help do work in increasing work productivity. Adequate facilities will increase morale and indirectly increase work productivity.

Tiffin and Cormick in Sutrisno (2010: 103) said that the factors that affect work productivity can be concluded into two groups:

- 1) Factors that exist in the individual: age, temperament, individual physical condition and motivation.
- 2) Factors that exist outside the individual: physical conditions such as sound, lighting, rest time, length of work, wages, the form of organization, and social and family environment.

Hence, if employees are treated well by superiors or a good relationship between employees exists, the employee will participate well in the production process and it will affect the level of employee productivity.

According to Hasibuan (2013: 94), work productivity (WP) is a comparison between output and input, where the output must have added value and better processing techniques. The formula for work productivity according to Hasibuan is as the following:

$$WP = \frac{\text{Output}}{\text{Input}} = \frac{O}{I}$$

In general, productivity implies a comparison between the results achieved (output) and the overall resources used (inputs). Measurement of work productivity has an important role to determine the work productivity of employees so that it can be seen how far the productivity can be achieved by employees. In addition, productivity measurement can also be used as a guide for managers to increase work productivity under what is expected by the company.

According to Simamora (2004) in Agustina et al (2016:5), the factors used to measure work productivity include:

- 1) Quantity of work  
Quantity of work is a result achieved by employees in a certain number or comparisons with existing standards or set by the company
- 2) Quality of work  
Quality of work is a standard of results related to the quality of a product produced by employees, which in this case is an employee's ability to complete work technically with a standard comparison set by the compa-

- ny
- 3) Punctuality  
Punctuality is the degree to which an activity is completed at the beginning of the stated time as seen from the point of view of coordinating with the outputs and maximizing the time available for other activities. Punctuality is measured from the employee's perception of an activity that is completed at the beginning of time until it becomes an output.

### CONCEPTUAL MODEL

Based on the theoretical review in the literature review, the conceptual model or theoretical framework that is built is shown in Figure 1. Figure 1 describes the theoretical framework that describes the effect of competence and workload on work productivity with job satisfaction as a mediator variable. For more details, research variables can be illustrated in the conceptual model as follows:

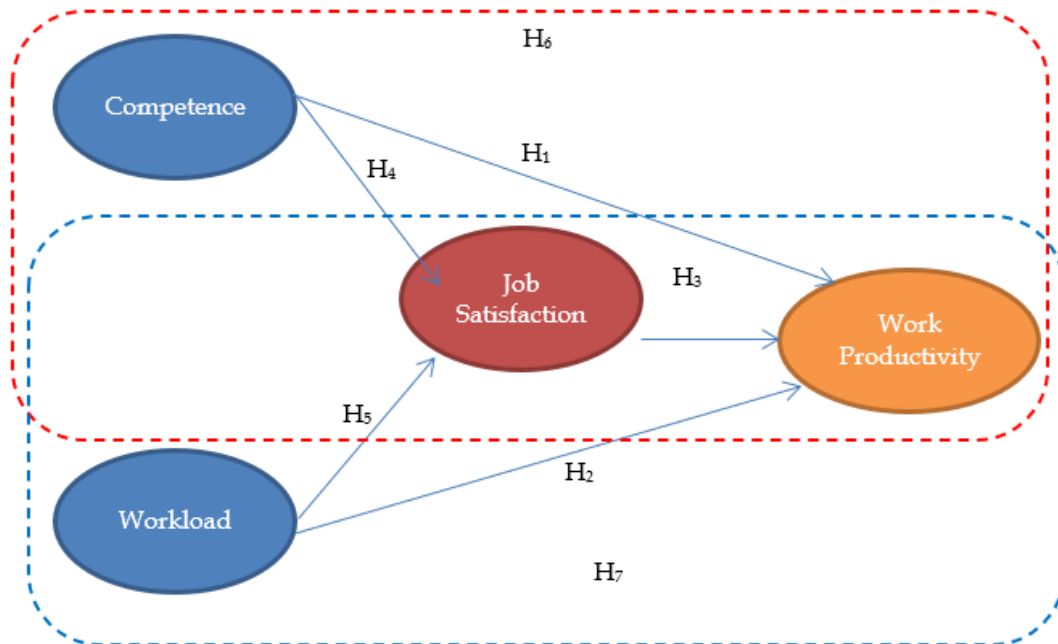


Figure 1 Conceptual Model

Source: Nuryanto (2017), Semaksiani et al (2019), Manafe et al (2018), Hadiwijaya and Hanafi (2016), Alwi and Suhendra (2019)

### HYPOTHESES

Based on the research and literature review and the conceptual model above, seven hypotheses can be stated as follows:

- H<sub>1</sub>: Competence affects work productivity
- H<sub>2</sub>: Workload affects work productivity
- H<sub>3</sub>: Job satisfaction affects work productivity
- H<sub>4</sub>: Competence affects job satisfaction
- H<sub>5</sub>: Workload affects job satisfaction
- H<sub>6</sub>: Competence affects work productivity through job satisfaction commitment
- H<sub>7</sub>: Workload affects work productivity through job satisfaction commitment

### METHODOLOGY

The research method used in this research is quantitative research with an inferential statistical approach, namely by conducting hypothesis testing. The source of data in this study is primary data obtained from distributing questionnaires to respondents.

The population is a generalization area consisting of objects or subjects that have certain quantities and characteristics determined by researchers to be studied and then drawn conclusions (Sugiyono, 2015: 80). A population is a certain object or subject that is in an area and meets certain requirements related to the problems in the study, making the population in this study all auditors at the Inspectorate General of the Ministry of Manpower in 2021.

The sample is part of the number and characteristics possessed by the population (Sugiyono, 2015:81). The sampling technique used is non-probability sampling, which is a sampling technique that does not provide equal opportunities for each element or

member of the population to be selected as a sample (Sugiyono, 2015: 84). The sampling technique chosen is saturated sampling, which is a sampling technique in which all members of the population are used as samples. This was done because the population was relatively small, with as many as 69 auditors.

By looking at the conceptual model and hypotheses, the data analysis technique used in this study is path analysis using the Structural Equation Modeling (SEM) model or Structural Equation Model with Smart PLS 2.0 software. SEM is a set of statistical techniques that allow the simultaneous testing of a relatively complex set of relationships. This complex relationship can be interpreted as a series of relationships that are built between one or several dependent variables (endogenous) with one or more independent variables (exogenous), and these variables are in the form of factors or constructs built from several indicators that are observed or measured directly (Waluyo, 2011:1).

SEM can be described as an analysis that combines the approach of factor analysis, structural model, and path analysis. SEM is a combination of separate statistical methods, namely factor analysis and simultaneous equation modelling.

After conducting various evaluations, both the outer model and the inner model, the next step is to test the hypothesis. Hypothesis testing is used to explain the direction of the relationship between the independent variable and the dependent variable. This test is carried out utilizing path analysis on the model that has been made. SEM technique can simultaneously test complex structural models so that the results of path analysis can be seen in one regression analysis. The correlation between constructs is measured by looking at the path coefficients and their significance level which is then compared with the research hypothesis.

## CONCLUSION

This paper was created with the aim of developing a conceptual model. The authors of this paper have proposed the effect of competence and workload on auditors' work productivity by using job satisfaction as a mediator variable. Besides the conceptual model, this paper has explained the research background, literature review, hypotheses, and research methodology. The status of the effect of competence and workload on the work productivity of the auditor by using job satisfaction as a mediator variable at the Inspectorate General of the Ministry of Manpower in Indonesia will be known by applying this conceptual model.

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