THE INFLUENCE OF THE ROLE CONFLICT AND WORKLOAD ON AUDITOR PERFORMANCE WITH WORK STRESS AS INTERVENING VARIABLE AT THE GENERAL INSPECTORATE OF THE MINISTRY OF MANPOWER: A CONCEPTUAL MODEL

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ABSTRACT
This paper is intended for constructing a conceptual model in understanding the effects of conflict role and the workload of work on the performance of internal auditors in Inspectorate General of the Ministry of Manpower of the Republic of Indonesia with variable pemediasi that the stress of work. The conceptual model was designed with a quantitative approach using primary data obtained from questionnaires and observations as well as the data of secondary that is obtained from the study of literature. Sampling was done with a saturated sample of 64 internal auditors. The analysis was suggested will perform with a path analysis using the Structural Equation Model (SEM). Practicing this paper instantly would provide information about the relationship among work conflict, career development, and job stress and employee performance at the Inspectorate General of the Ministry of Manpower.

KeyWords
Role Conflict, Workload, Workstress, Auditor Performance, Conceptual Model
INTRODUCTION

An audit process on management of finances at the government is needed and regarded as very important. According to Standard Internal Audit Government of Indonesia, which is issued by the Association of Internal Auditors Government of Indonesia (AAIPI) corresponding Decree No. KEP - 005 / AAIPI / DPN / 2014 dated 24 April 2014 defining the audit as a process of identification of the problem, analysis and evaluation were conducted by an independent, objective and professional based on audit standards, to assess the truth, accuracy, credibility, effectiveness, efficiency, and reliability of information on the implementation of the tasks and functions of government agencies.

Article that confirms that the role of internal auditors as officers supervision of internal government (APIP) is very necessary. Officials monitoring the internal government (APIP) which referred to the Inspectorate which are in government areas (district / city and province) and government center (ministry / agency).

Based on the Regulation of the Minister of Labor Republic of Indonesia Number 8 Year 2018 concerning Amendment on the Regulation of the Minister of Labor No. 13 Year 2015 on the Organization and Administration of Work of the Ministry of Labor, the Inspectorate General of the Ministry of Labor has the task to organize the supervision of intern in the neighborhood of the Ministry of Labor on the performance and financial through audits, review, evaluation, monitoring, and activity monitoring other.

To improve the quality and quantity of auditor work, organizations must be able to work closely with internal auditors. On the other hand, an impact that arises from improving the quality of auditor performance is the appearance of role conflict. Role conflict arises because of work pressures experienced by employees. According to Nur et al (2016 : 2) role conflict is a psychological symptom experienced by someone who can cause discomfort at work and potentially reduce work motivation. Conflict can play a positive (functional) role, but it can also be negative (dysfunctional). This means that the conflict must be managed as well as possible, because the potential to be able to develop "positive" and "negative" in the organization's activities to achieve its goals. Conflicts that occur can cause stress and hinder the auditor's performance.

Schultz and Schultz (2006) stated that workload is too much work at the time available or doing work that is too difficult for employees. Workload that causes a lot of clashes or pressures that occur on him that can cause stress for employees so that the impact on employee performance.

In the world of professionals, the stress experienced by the auditor is a lot that happens in carrying out their duties. According to Robbins (2008: 386) stress is a dynamic condition in which an individual is faced with opportunities, limitations or demands in accordance with the expectations of the results to be achieved in important and uncertain conditions. However, with stress, the challenges of work is there and the performance of the employee tends to rise, but if the stress has reached its peak, the performance of employees will decrease, due to the stress interfere with the implementation of the work, the employee loses the ability to control stress which resulted in not being able to make decisions and irregular behavior.

LITERATURE REVIEW

1. Internal Auditor Performance

I Wayan Sudiksa and I Made Karya (2016) stated that : " Internal auditor performance is an independent (independent) assessment work within an organization to review company activities to meet the needs of the leadership."

Internal auditors in carrying out the examination must comply with the various regulations that apply to obtain the results of the examination in accordance with the desired. There are standards that apply to an internal auditor, one of which is the auditor's performance standards. Auditors can be said to be performing with the well when the meet the standards of performance that apply. The following are internal auditor performance standards according to The Institute of Internal Auditors (2017: 22), namely :

1. Manage Internal Audit Activities
2. The Nature of the Work
3. Assignment Planning
4. Implementation of Assignments
5. Communication of Assignment Results
6. Monitoring Progress
7. Communication on Risk Acceptance "

2. Performance Measurement

Indicators of performance according Sedarmayanti (2011: 51) which is as follows:
1. Quality of Work (Quality of work)
3. Work Stress

According to Husein Umar (2008: 44): "Work stress is a condition of tension that affects emotions, thought processes and conditions of a worker." Stress is a condition of tension that affects emotions, thought processes and the condition of a person where he is forced to respond beyond his ability to adapt to an external demand (environment). Too much stress can threaten a person’s ability to deal with their environment. As a result, employees develop a variety of stress symptoms that can interfere with their work performance.

According to Robbins (2014: 306), there are three main sources that can cause stress, namely:

1) Environmental Factors
2) Organizational Factors
3) Individual Factors

Work stress occurs in a number of ways and can be divided into three general categories, namely: physical, psychological and behavioral symptoms (Robbins, 2006: 582-583). Cooper and Straw (1985: 8-15) in Warsito (2008: 34) suggest that symptoms of stress can be in the form of the following signs:

1) Physical, marked by the condition of the breath that is chasing, dry mouth and throat, moist hands, feeling hot, tense muscles, disturbed digestion, constipation, unreasonable fatigue, headaches, wrong veins and anxiety.
2) Behavior, characterized by feelings of confusion, anxiety and sadness, annoyance, misunderstanding, helplessness, being unable to do anything, restless, failing, not attractive, losing enthusiasm, difficult to concentrate, difficult to think clearly, difficult to make decisions, loss creativity, loss of passion in appearance and loss of interest in others.
3) Character and personality, which is an attitude of caution to be anxious excessively, become frantic, lack of confidence, easily irritated who become explosive.

4. Role Conflict

Wiguna (2014) conflict of roles is a situation where an individual experiencing a mismatch between commands or requests are granted with the commitment of a role. Condition that usually occurs because of the two commands are different from that received by the same and the implementation of one of the command alone will result in terabainya command others. Role conflict can produce adverse effects such as work stress, satisfaction, commitment, and employee turnover. Conflicts role should be managed by the well because if neglected can increase uncertainty and cause the occurrence of stress when working. The more complex role conflicts that occur will increasingly increase employee work stress which means there is a positive interaction between role conflict and work stress (Iqbal, 2013).

In the auditor’s work environment, role conflict arises due to a mismatch from the leader’s instructions (Utami and Nahartyo, 2013). Generally, the auditor has two roles. Firstly, he is a professional who has a code of ethics in accordance with applicable regulations and second, as a member in an organization that has its own control system. This often results in auditors being in opposite positions.

According to Munandar (2008), role conflict arises if an auditor experiences:

1) The conflict between the tasks that he must do and between the responsibilities he has.
2) The tasks that he must do which in his view are not part of his job.
3) Conflicting demands from superiors, colleagues, subordinates, or others who are considered important to him.
4) Contradicting his personal values and beliefs when carrying out his work duties.

5. Workload

According to the Decree of the Minister of Labor of the Republic of Indonesia Number 128 Year 2016 concerning Guidelines for Workload Analysis at the Ministry of labor, what is meant by "Workload is the amount of work that must be borne by a position or organizational unit and is a product of work volume and time norms". Workload according to Tarwaka (2011: 106) is a condition of work with job descriptions that must be completed at a certain time limit. Based on the description above it can be concluded that the workload is the average frequency of activities of someone who has the ability and authority to perform medical support actions based on his knowledge within a certain period of time.

In this study the workload indicators used adopted from the workload indicators proposed by the Temple and Riati (2018: 26), which include:

1) Targets to Be Achieved
2) Working Conditions
3) Work Standards

CONCEPTUAL MODEL

Based on a review of literature on the above, the research model or framework theoretically constructed is contained in the Figure 1, which illustrates the Influence Conflict Roles and Workload on the Auditor Performance through the Job Stress as an intervening variable in the Inspectorate General of the Ministry of Manpower in the Republic of Indonesia.

![Figure 1: The Conceptual Model](image)

HYPOTHESES DEVELOPMENT

Based on the conceptual framework, a hypothesis can be formulated as follows:

1. **The Relationship between Role Conflict and Work Stress**

   In the empirical results of the Hasby study (2017) proves that variable role conflict has a significant direct influence to the work stress variable. Then it is important for companies to manage conflicts of work with well, so it can minimize the stress of working in the company. Based on those results, the following research hypothesis is proposed:
   
   H1: Role conflict has a positive influence on work stress.

2. **The Relationship between Workload and Work Stress**

   The results of Rizky and Afrianty's research (2018) prove that workload has a positive effect on work stress, this shows if the workload on employees decreases, so the employee's work will actually decrease as well and can occur as much as possible. Likewise Kusuma and Soesatyo's research (2014) proves that workload has a positive effect on work stress. Based on those results, the following research hypothesis is proposed:
   
   H2: Workload has a positive influence on work stress.
3. The Relationship between Role Conflict and Auditor Performance
   Empirical research results show that the higher the level of conflict experienced, the employee's performance will be lower. Similarly, if the conflict experienced is lower, the employee's performance will be higher too. According to Fatikhin research (2017), there is a negative relationship between role conflict and employee performance. Based on those results, the following research hypothesis is proposed:
   H3: Role conflict has a negative effect on auditor performance.

4. The Relationship between Workload and Auditor Performance
   Kusuma and Soesatyo (2014) in their research proved that workload negatively affects employee performance. This shows that if the workload on the employee decreases the employee's performance will increase and can occur otherwise. Based on those results, the following research hypothesis is proposed:
   H4: Workload has a negative effect on the auditor performance.

5. The Relationship between Work Stress and Auditor Performance
   Excessive stress causes the achievement of demands or the emergence of various obstacles in a person that has an impact on declining of performance (Warsito, 2008: 40). According to Milton (1996) in Warsito (2008: 41), that when stress rises to a high level, performance decreases sharply. This condition occurs because people will use more energy to fight stress rather than carry out their duties. Based on those results, the following research hypothesis is proposed:
   H5: Work stress has a negative effect on the auditor performance.

6. The Effect of Role Conflict on Auditor Performance through Work Stress
   Past research proves that there is a negative relationship between role conflict and employee performance (Fatikhin, 2017). A research proves that variable role conflict has a significant direct influence to the work stress variable (Hasby, 2017). Another research also proves that when stress rises to a high level then the performance decreases sharply (Milton in Warsito, 2008). Based on those results, the following research hypothesis is proposed:
   H6: Role conflict influences auditor performance through work stress.

7. The Effect of Workload on Auditor Performance through Work Stress
   Past research proved that workload negatively affects employee performance (Kusuma & Soesatyo, 2014). If the workload on the employee decreases the employee's performance will increase and can occur otherwise. A research has prove that workload has a positive effect on work stress, this shows if the workload on employees decreases, so the employee's work will actually decrease as well and can occur as much as possible (Riskly & Afrianty, 2018). Another research also has proves that when stress rises to a high level, performance decreases sharply. This condition occurs because people will use more energy to fight stress rather than carry out their duties (Milton in Warsito, 2008). Based on those results, the following research hypothesis is proposed:
   H7: Workload affects the auditor performance through work stress.

METHODOLOGY

This research is a quantitative research. Total population of internal auditors at the Inspectorate General of the Indonesian Ministry of Manpower in 2019 is 64 auditors. The selected sampling technique is saturated sampling (census) because the population is relatively small, so the number of samples in this study is 64.

Source of data in this research is primary data obtained using a questionnaire with a Likert scale, observation, and interviews, as well as secondary data that obtained from the study of literature. Validity and reliability test are conducted to test the instrument used.

The research is conducted using three stages. Including the first stage, where researcher observes the condition of the object under study and identifying the existing problems. The second stage is writing the research proposal and collecting and processing the obtained data. The third stage is to conduct analysis on the obtained data.

The data analysis technique used in this research is path analysis using SEM (Structural Equation Modeling) or Structural Equation Model with PLS 4.0 warp program. SEM is a combination of separate statistical methods, namely factor analysis and simultaneous equation modeling.

Hypothesis testing will do by way of path analysis of the model that has been made. SEM technique can simultaneously test complex structural models, so that the path analysis results can be seen in one regression analysis. The results of correlations be-
tween constructs are measured by looking at the path coefficients and their significance level which are then compared with the research hypothesis. The significance level used in this study was 5%, confidence level of 0.95 to refuse a hypothesis so if p-value ≥ 0.05, then H0 is accepted. The otherwise, if p-value <0.05, then H0 is rejected and Ha is accepted.

CONCLUSION

This paper aim is preparing a conceptual model to determine the effect of role conflict and the workload on the performance of internal auditors in Inspectorate General of the Indonesian Ministry of Manpower with the work stress as a mediating variable. In this paper is also described the background behind, a review of literature, the hypotheses development and methodology of the study were used. Practicing this paper instantly will find out the relationships between variables in the conceptual model.

REFERENCES