

Effect Of Workload, Work Stress and Competency on Job Satisfaction and Auditor Performance at The Inspectorate of East Java Province

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Effect Of Workload, Work Stress and Competency on Job Satisfaction and Auditor Performance at The Inspectorate of East Java Province

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4 Abstract

This research intends to investigate the impact of workload, job stress, and competence on job satisfaction and performance of auditors at the East Java Inspection Service. The quantitative approach is used in current research, and then the data is generated by means of a questionnaire which is further analyzed by partial least squares (PLS). The population consisted of 70 auditors who were employed. This study resulted in a significant impact of workload on job satisfaction and auditor performance in a negative direction, then work stress had a significant impact on satisfaction in a negative direction but had no significant impact on auditor performance. In addition, there is a significant impact of competence on work performance in a positive way. Furthermore, satisfaction has an impact on the performance of the examiner at the East Java Provincial Inspectorate. R Square value of job satisfaction shows 0,409 which means that workload, work stress, and competence explain changes in the value of the job satisfaction variable was 40.9%. besides, R square value of the construct of auditor performance shows 0,527 means that workload, job stress, competence, and job satisfaction can explain the variance of auditor performance by 52.7%.

Keywords: Workload, Work Stress, Job Satisfaction, Performance of Auditor

INTRODUCTION

In realizing Good Corporate Governance and Clean Government, the implementation of local government through government management functions which include planning, implementation, supervision, and evaluation must be carried out by management professionally. Supervision of government administration is one of the factors that determine the success of the performance of local government apparatus.

The Inspectorate of East Java Province as the Government Internal Supervision Officer (APIP) has the task and authority in fostering and supervising the implementation of government affairs which are the authority of the Provincial Government and the task of assistance by regional apparatus, this is in

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accordance with the Regional Regulation of East Java Province Number 11 of 2016 concerning the Formation and Composition of Regional Devices. To carry out these supervisory tasks, it must be supported by the availability of competent government apparatus resources in sufficient quantities. However, from the results of the analysis of the needs of the Functional Position of Auditor at the Inspectorate of East Java Province by the Financial Supervision and Development Agency of the East Java Province Representative, it shows that the total needs of auditors at the East Java Provincial Inspectorate are 147 people while the number of Auditors currently available is 70 people. This condition can certainly result in a high workload carried by the Auditor. High workloads can cause physical and mental fatigue so they can cause the emergence of many mistakes or cause the worker's health condition to decline (Munandar, 2011). This is strengthened by research by Dani & Mujanah, (2021) which states that workload has a significant negative effect on the performance of employees of the Bangkalan Regency Transportation Office.

Physical and mental fatigue over a high workload can cause work stress which can further cause auditor performance to be not optimal. Stress is an unpleasant process that occurs in response to environmental pressures (Robbins & Judge, 2015). The study by Kuswara et al (2021) illustrates the impact of job stress on employee performance. Riyadi (2019) brings about the negative impact of work stress on performance which has a significant impact.

In addition to the availability of adequate apparatus resources, competence is also an important factor to support the implementation of supervisory duties, as required in PERKA BPKP No. Per-211 / K / JF / 2010 concerning Auditor Competency Standards which include knowledge, expertise/skills, and behavioral attitudes. Adequate competence, of course, can increase the performance of existing employees, this is supported by research by Karimah & Mujanah, (2021) which shows that competence has a significant effect on the performance of employees of the Culture and Tourism Office of East Java Province.

Leaders in organizations are needed to pay attention to employee satisfaction at work because this affects the achievement of overall organizational goals. Robbins & Judge, (2016) define job satisfaction as a person's feelings positively related to work based on the results of an evaluation of the characteristics possessed. High job satisfaction that an employee has will be able to increase positive feelings about the work they have, and if a person's job satisfaction is high, it will be able to improve the person's performance. The results of research, conveyed by Tentama et al., (2019) and Riyadi, (2019) that a person's satisfaction at work has a positive impact on his performance, which means that the higher the satisfaction felt by employees at work, the performance will also increase, the resulting performance will also increase. Meanwhile, according to Siti Mujanah (2020) at al Performance is defined as the result of work obtained by employees in accordance with the targets and standards that have been set for a certain period.

METHOD

The study used a quantitative approach by taking a total population of 70 auditors from the East Java Province Inspectorate with a total sampling technique. Data was collected through a questionnaire using a Likert scale, with a rating scale of 1-5. The data were tested for validity and reliability using SPSS and then analyzed using SEM PLS, because it is expected to take into account the effects of reflective and formative indicator types in a sample size that is not too large.

RESULTS AND DISCUSSION

Descripti Descriptive Statistics Analysis

This study used a questionnaire that was distributed to 70 Auditors at the East Java Provincial Inspectorate as respondents, with a 100% return on the questionnaire. Before the analysis is carried out, the characteristics of the respondents involved in this study are described. The characteristics of respondents based on gender indicate that the respondents were 41 women (58.6%) and 29 men (41.4%). While respondents based on age indicated that the majority of respondents are auditors aged 41-50 years which is around 31.4%, and the second most is the age of 30-40 years. These results indicate that the auditors at the East Java Provincial Inspectorate have a relatively mature age distribution.

Instrument Validity and Reliability Test

The instruments used in the SmartPLS data processing were previously tested for validity and reliability using the SPSS program. Based on the results of the calculation of the validity test, it shows that all variables have y indicators with the Corrected Item Total Correlation value exceeding the critical value of 0.3 (Sugiyono, 2020), so it can be concluded that all statement items in the questionnaire on all variables used in this study are valid. While the reliability test shows the Cronbach's alpha value for each variable exceeds 0.6 (Ghozali & Latan, 2015), so that each variable used in this study is said to be reliable.

PLS Outer Model Analysis

Convergent validity has the rule that external loading > 0.70 (Ghozali & Latan, 2015). The evaluation of the external pressure value on the variables workload, work pressure, competence, job satisfaction and the convergent validity of each indicator of auditor performance is shown in Table 3.

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Table 3. Result For Outer Loading

| Indicator | X1 | X2 | X3 | Y | Z | Information |
|-----------|-------|-------|-------|---|---|-------------|
| X1.1 | 0,976 | | | | | Valid |
| X1.2 | 0,948 | | | | | |
| X1.3 | 0,932 | | | | | |
| X2.1 | | 0,942 | | | | |
| X2.2 | | 0,964 | | | | |
| X2.3 | | 0,896 | | | | |
| X3.1 | | | 0,900 | | | |

| Indicator | X1 | X2 | X3 | Y | Z | Information |
|-----------|----|----|-------|-------|-------|-------------|
| X3.6 | | | 0,881 | | | |
| X3.3 | | | 0,838 | | | |
| Y1 | | | | 0,876 | | |
| Y2 | | | | 0,887 | | |
| Y3 | | | | 0,868 | | |
| Y4 | | | | 0,842 | | |
| Y5 | | | | 0,867 | | |
| Z1 | | | | | 0,948 | |
| Z2 | | | | | 0,944 | |
| Z3 | | | | | 0,829 | |
| Z4 | | | | | 0,850 | |
| Z5 | | | | | 0,782 | |

Source: PLS Output

The results above indicate that the total number of variables has a loading factor above 0.7 which provides evidence that all indicators used are valid.

Cross loading between indicators and their constructs is a parameter observed in the discriminant validity indicator, where the results indicate the presence of a loading factor for each indicator indicating the highest value on the related variable, so that the latent construct predicts the indicator in each block that has a better value than indicators in other blocks. In addition, discriminant validity also proves that the AVE value is above 0.50 (Ghozali & Latan, 2015). AVE values for each construct of variables in Table 4.

Table 4. AVE Values

| | AVE |
|------------------|-------|
| Workload | 0,907 |
| Work stress | 0,873 |
| Competence | 0,762 |
| Performance | 0,754 |
| Job Satisfaction | 0,762 |

Source: PLS output

Results Based on the AVE calculation, all latent have AVE values above 0.50, so the indicators of all research variables are valid. The composite value of reliability in all constructions is greater than 0.7, so all reliable constructions.

Reliability testing was carried out through observations on composite reliability and also Cronbach's alpha (Ghozali & Latan, 2015) and the results were:

Table 5. Composite Reliability Test Results & Cronbach's Alpha

| Variable | Composite Reliability | Cronbach's Alpha | Description |
|----------|-----------------------|------------------|-------------|
| Workload | 0,967 | 0,949 | Reliable |

| | | | |
|------------------|-------|-------|----------|
| Work stress | 0,954 | 0.929 | Reliable |
| Competence | 0,906 | 0.844 | Reliable |
| Performance | 0,939 | 0.918 | Reliable |
| Job Satisfaction | 0,941 | 0.920 | Reliable |

Source: PLS output

PLS Inner Model Analisis

Path analysis and R-Square are used in inner model analysis (Ghozali, 2011).

Table 6. R-Square Value

| Variable | R Square |
|------------------|----------|
| Job Satisfaction | 0,409 |
| Performance | 0,527 |

Source: PLS output

The table above shows the value of the structure of job satisfaction is 0.409, which means that workload, work stress, and competence accounted for 40.9% of the variance of satisfaction scores, while 59.1% was explained by variables other than research variables. Furthermore, the examiner performance structure of 0.527 means that workload, job stress, competence and job satisfaction can explain 52.7% of the variance in examiner performance, while 47.3% can be described by a number of variables other than in this article

Parameters with partial effects can be determined using t-statistic values, provided that the impact of an exogenous variable on an endogenous variable or endogenous variable persists by comparing a t-statistic ≥ 1.96 ($\alpha = 5\%$). That is, if the t-statistic value of each hypothesis is greater than the t-table, it can be determined that the hypothesis is accepted.

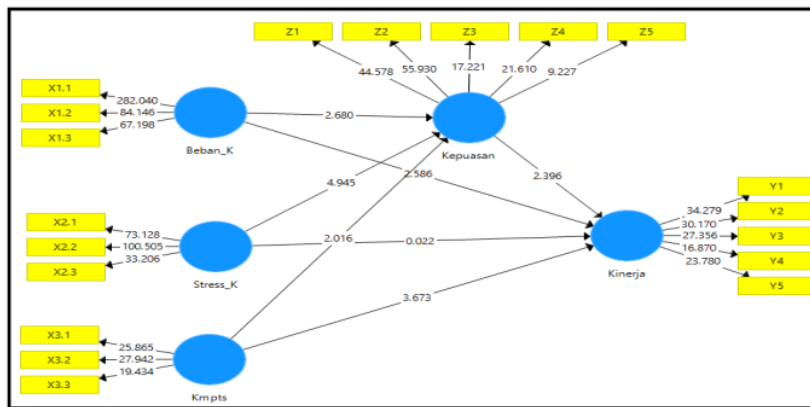


Figure 1. Path Model

The calculation of the t-statistic is then evaluated with the internal model in Figure 1 above to test the hypothesis of inter-variable effects, as shown in Table 7.

Table 7. Recapitulation of Path Analysis

| | P Values | Conclusion Hypotesis` |
|---------------------------------|----------|-----------------------|
| Workload -> Job satisfaction | 0,008 | √ |
| Workload -> Performance | 0,010 | √ |
| Work stress -> Job satisfaction | 0,000 | √ |
| Work stress-> Performance | 0,983 | X |
| Competence -> Job Satisfaction | 0,044 | √ |
| Competence -> Performance | 0,000 | √ |
| Job Satisfaction -> Performance | 0,017 | √ |

*)Accepted √ ; Rejected X

Source: PLS Output Accepted

Calculation of data analysis shows that the workload has an effect of -0.297 on job satisfaction. This effect is negative, which means that the workload has significant impact on Job Satisfaction of Auditor at. That indicates that an increase in workload will significantly affect the decrease in job satisfaction of Auditors. This study support the research of Maini & Tanno, (2021) which describes the impact of the workload given on job satisfaction. However, this is different from the research of Alfian et al., (2018) who conducted research on the Effect of Work Involvement, Workload and Role Conflict on Job Satisfaction and Their Impact on Employee Performance at the Aceh Education Office, which describes the impact of a given workload on job satisfaction and employee.

Based on data analysis shows that job stress has an impact of -0.377 on job satisfaction. This effect is negative, which means that job stress has a negative and significant impact on auditor job satisfaction. That is, the increase in job stress has an impact on the decrease in auditor job satisfaction with significant effect at the East Java Provincial Inspectorate. The result of this study confirm the theory of Robbins & Judge, (2015) and support the research conducted by Wahyuni et al (2017), Lilis et al., (2021), Alfattama (2021).

Calculation of data analysis shows that competence has an impact on job satisfaction. This effect is positive, which means that competence has a positive impact on Auditor Job Satisfaction, which means that when competence increases, the job satisfaction of auditors at the East Java Provincial Inspectorate also increases. The result of this study confirm the theory of equity and support the research conducted by Jaya et al., (2020); Choiriyah & Riyanto, (2021); Marhayani et al., (2019); Renyut et al., (2017).

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Based **3**n data analysis, it shows that competence has an impact on auditor performance, which means that competence has a positive and significant impact on the performance of the auditors at the **7**nspectorate of East Java Province. This can be interpreted that the increase in competence has a significant effect **14**n improving auditor performance at the East Java Provincial Inspectorate. The results of the study confirm the Moeheriono's theory (2010) and support the research Karimah & Mujanah, (2021) which shows that the **2** is a positive and significant influence of organizational culture and competence on the performance of the employees of the Culture **4**nd Tourism Office of East Java Province.

Data analysis shows that job satisfaction has an imp**13** on auditor performance. This effect is positive, which means an increase in job satisfaction has a significant impact **11** on increasing auditor performance at the East Java Provincial Inspectorate. The results of this study confirmed the theory of Robbins & Judge, (2015) which defines a person's satisfaction at work as a good and positive feeling related to his work which is the result of an evaluation of the characteristics he has. The results also support previous research, including **3**g research by Maskurochman, A., Nugroho, M. and Riyadi, (2020) which states that job satisfaction has a positive and significant effect on the performance of the Scout Movement Kwartir Branch employees in East Java. Likewise with the results of research conducted by Jaya et al., (2020) and Badaruddin et al., (2020).^{ETS}

CONCLUSION

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According to the analysis of the results of this study, it can be said that job satisfaction depends on workload, work stress and competence. On the other hand, auditor performance depends on **12**rkload, competence and job satisfaction. The increase in workload will have a significant impact on reducing the job satisfaction and auditor performance of the East Java Inspectorate. Likewise, increased stress led to a decrease in the job satisfaction of East Java Inspectorate examiners, but had no significant effect on East Java Inspectorate auditor performance. At the same time, increased workload may decrease the performance of auditors at the East Java provincial inspectorate.

Based on the conclusions above, inspectors need to adjust the level of auditor workload with the competence and capacity of each auditor at the East Java Provincial Inspectorate, so that auditors can complete their duties optimally. In addition, auditor competence at the East Java Provincial Inspectorate must be developed through continuous professional education and training, in order to support the implementation of supervisory duties which will further increase job satisfaction and auditor performance at the East Java Provincial Inspectorate.^{Missing ", " ETS}

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