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**THE IMPACT OF WORKLOAD AND ROLE CONFLICT TOWARDS
WORK-LIFE BALANCE AMONG GOVERNMENT AUDITORS IN
INDONESIA**

Abstract:

Professionals in the field of accounting, especially auditor, has a high level of stress that become a common problem. Workload and role conflict are two of the stressors that significantly contribute to stress. On the other hand, work-life balance has become a concern for many researchers and organizations. This study examined the effect of workload and role conflict towards government auditors' work-life balance. It is also suggests how to achieve work-life balance according to in-depth interview with groups of respondent. The study is based on quantitative research that conducted among government auditors in Indonesia using cross-sectional survey method. A total of 97 usable responses were received. Descriptive analysis, reliability analysis, Pearson's correlations analysis, and multiple regression analysis used to measure the relationship between dependent and independent variables. The results indicated that workload is significant at $p < 0.01$ (0.000) and have positive correlation with work life balance at 0.441. Role conflict is also significant at $p < 0.05$ (0.013) and have positive correlation with work life balance at 0.250. Furthermore, only workload that significant influence on government auditors' work-life balance. Thus, organization need to establish policies that would manage workload without affecting productivity of organization in order to achieving work-life balance.

Keywords:

workload, role conflict, work-life balance, government auditors, public sector

JEL Classification: C12, J24, M12

Introduction

Work-life balance has become a key feature in the various studies among government, practitioner and academic. A growing quantity of research on the work-life balance issue have been carried out due to the awareness of the effects of the demanding work environment in today's new age competition world (Omar et al., 2015). Work-life balance has always been a concern of those interested in the quality of working life and its relation to broader quality of life (Guest, 2002). According to Murthy and Shastri (2015), work-life balance is how one prioritises career and lifestyle; work life balance is taken into account to be a fundamental necessity of an individual's productivity both professionally and personally. Balance is the key to most things in human life. Employee who work continuously tend to experience stress and burnout. Research has shown that there is significant cost to organizations and individuals if stress is not handled properly. According to Sverke et al. (2002), stress has been found to have negative implications for individuals which impact organizational success including absenteeism, employee attitudes, commitment to the organization, retention rates, and performance. Referring to Sayers (2007), employees' professional satisfaction and personal freedom are contributed by work-life balance.

The primary objective of this study is to examine factors that influence work-life balance among government auditors in Indonesia. Professionals in the field of accounting, especially auditor, is a profession that has a high level of stress and a lot of pressure in the job role (role conflict). With the implementation of the bureaucracy reform, government auditors in Indonesia are required to have high performance objective. Based on researcher's observation and group discussion, it appears that government auditors often work in a high pressure and within a tight period. This can create job stress faced by the auditors. In addition to be accountable for their profession, auditors are often required to work optimally in a short time, heavy workload, and uncondusive working atmosphere, which lead to job stress.

The researcher had identified two factors that may contribute to government auditors' work-life balance. First factor is workload. Heavy workload and performing overtime work may influence work-life balance among government auditors. Second factor is role conflict. Nicklaus (2007) explains, role conflict is an incongruence of role expectation in which activities and behavior to be carried by the employees must comply with the job description and how employees should act in carrying their task. Role conflict may influence work-life balance among government auditors. Therefore, the objective of this study are to examine the impact of workload and role conflict towards work-life balance among government auditors in Indonesia. It is noticed that no study has been done to examine the factors affecting work-life balance especially among government auditors in Indonesia.

Literature Review

Work-Life Balance

Work–life balance is defined as the perception of employees on work, personal and family time that are maintained and integrated with a minimum of role conflict (Clark, 2000; Ungerson and Yeandle, 2005). Greenhaus et al. (2003) defines work-life balance as the extent to which an individual is equally engaged in—and equally satisfied with—his or her work role and family role. Balaji (2014) stated that work–life balance is the maintenance of a balance between responsibilities at work and at home. The term work-life balance is refer to the balancing act of an individual in three dimensional aspects of life namely organisational, societal and employee’s personal life (Poulose and Sudarsan, 2014).

According to Scholarios & Marks (2004), work-life balance plays a crucial role in shaping employees attitude towards their organizations and also life. There are many factors that influence employees’ performance, and one of which is the balance between life and career. Employees who obtain a balanced life and career usually have better performance compared to those who don't. To balance a career with personal or family life can be challenging and it has a great impact on a persons’ work and life satisfaction (Hill et al., 2001). Dundas (2008) contended that work-life balance is about managing and juggling efficiently between job and all aspects of personal matters. Thus, employees who experience a balance in work and life are those who show a similar investment of time and commitment to work and non-work domains (Virick, 2007; Omar, 2013).

Although there is no widely-accepted definition of work-life balance, the term has often been used to refer to individuals’ assessments of their abilities to effectively manage and fulfil the core responsibilities associated with personal, family, and work roles (Mohd et al., 2016). According to Cahill et al. (2015), since the optimal system of “balance” is both a personal and subjective assessment, the measurement of satisfaction with work-life balance recognizes that “more time at work and less time at home” might create balance for one person. Whereas “more time at home and less time at work” might create balance for another person (Cahill et al., 2015). Work-life balance has become a major issue in any job where dual-career families and high work demands with long working hours have become more common. The importance of helping employees achieve a balance between the demands of work and their personal lives are increasingly emphasized.

Workload

According to Shah et al. (2011), workload refers to the intensity of job assignments. It is a source of work stress for employees. He added that, in the real life each employee seems to be exposing the workload problem. Elloy and Smith (2003) stated that work overload occurs where multiple demands exceed resources, and may be either qualitative or quantitative. Qualitative overload refers to a situation where a task is too difficult to complete, while quantitative overload is experienced when there are too many tasks that need to be done. Workload is a job demand or stressor that

represents a consumption of energy in terms of time and psychological resources (Goh et al., 2015). An increase in such demands translates into additional resources being required or consumed by the work sphere.

Today, in practical life each employee seems to be exposing the workload problem. Each individual is under a range of stress variables both at work and in their personal lives, which ultimately affect their health and performance. Change in workload tends to change the stress level of employees, which ultimately affect the performance of employees. Moreover, Shah et al. (2011) revealed that stress is not necessarily bad in and of itself, while it is typically discussed in a negative context. It is an opportunity when it offers potential gain. Workload is an opportunity for the employees.

Role Conflict

Role conflict refers to the existence of conflicting demands within a single role or between multiple roles (Shah et al., 2011). Kreitner and Kinicki (2010) stated that role conflict is experienced when “different members of the role set expect different things of the focal person” or “others have conflicting or inconsistent expectations”. Role conflict occurs when people are confronted with incompatible role expectations in the various social statuses they occupy (Yongkang et al, 2014). Conflict may also occur when people disagree about what the expectations are for a particular role. While, Cooper et al. (2001) defined role conflict as reflects incompatible demands on the person (either within a single role or between multiple roles occupied by the individual) which can induce negative emotional reactions due to the perceived inability to be effective on the job. Furthermore on Cooper et al. (2001), there are four kinds of role conflict: (i) Intrasender role conflict: for example, when a supervisor or manager communicates expectations that are mutually incompatible; (ii) Intersender role conflict: when two or more people (e.g. supervisors, managers, colleagues, clients) communicate expectations that are incompatible; (iii) Person-role conflict: when an individual perceives a conflict between his or her expectations and values and those of the organization or key people in the work environment; (iv) Inter-role conflict: when a person occupies two or more roles that may have a conflicting expectations or requirements.

According to Rizzo et al. (1970), role conflict is defined in terms of the incompatibility of requirements and expectations from the role, where compatibility is judged based on a set of conditions that impact role performance. He also stated that role conflict can therefore be seen as resulting from violation of the two classical principles and causing decreased individual satisfaction and decreased organizational effectiveness. Another previous studies showed that role conflict have influencing effects on the professional's work life balance (Sirajunisa and Panchanatham, 2010; Razak et al., 2014; Omar et al., 2015).

For the purposes of this paper, we will use the Rizzo et al. (1970) and Cooper et al. (2001) definition of role conflict: the incompatibility of demands, requirements and expectations from the role.

Methodology

This study was conducted among government auditors in Indonesia. Researchers choose descriptive quantitative research using cross-sectional survey method. The sample design is convenient sampling. Convenience sampling refers to the collection of information from members of the population who are conveniently available to provide it (Sekaran, 2003). This will help to gain the information more quickly, convenient and less expensive. Structured questionnaire distributed and a total of 97 usable responses were received. The government auditors that participated were both team members and team leaders and have been working for a varied period of time. The questionnaires were distributed to the auditors in person and also through email to get their feedback accordingly. A group discussion of respondents also held to get in-depth interview about the variables.

The structured questionnaire were adapted from De Bruin and Taylor (2006) for variables workload and role conflict and from Razak et al. (2014) for variables work-life balance, which has been translated into Indonesian. The questionnaire used Likert scale for all variables. The scale in this study is ranging from 1 = 'Strongly Disagree' to 6 = 'Strongly Agree'. The use of 6 scale is to avoid central tendency of the respondents.

Results and Discussion

Reliability Analysis

The data were subjected to Cronbach's Alpha tests of reliability. Reliability of a measure is an indication of the steadiness and consistency which the instrument measures the theory and helps to measure the goodness of the data (Sekaran, 2003). Table 1 shows the possible range value to measure the value of Cronbach's Alpha of the variables.

Table 1. Reliability Test for Variables

Variables	N of Items	Cronbach's Alpha	Interpretation
Workload	9	0.855	Good
Role Conflict	6	0.859	Good
Work-Life Balance	9	0.723	Moderate

Source: SPSS outcome of own data

According to Table 1, all variables had acceptable Cronbach's Alpha value that indicates a good level of internal consistency for the scale with the specific sample used for the study.

Profile of the Respondents

Based on Table 2, the respondents consisted of 63.9% male and 36.1% female. Among 97 respondents the highest number of respondents belonged to the age group of 25 – 35 (81.4%). Many respondents (67%) are married with working spouse. Among 97 respondents, there are 78.4% respondents had a bachelor degree. Most of the respondents (91.8%) are team member auditors. Around half of the respondents (56.7%) has worked for 6 – 10 years.

Table 2. Demographic Profile of the Respondents

Demographic Profile	Category	Number of Sample N=97	Percentage
Gender	Male	62	63.9%
	Female	35	36.1%
Age	25 - 35	79	81.4%
	36 - 40	15	15.5%
	41 - 45	3	3.1%
Marital Status	Single	10	10.3%
	Married, spouse does not work	19	19.6%
	Married, spouse does work	65	67.0%
	Divorced/separated	3	3.1%
Number of children	None	28	28.9%
	1	36	37.1%
	2	29	29.9%
	3	4	4.1%
Education	Diploma	2	2.1%
	Bachelor/Degree Graduate	76	78.4%
	Post Graduate	19	19.6%
Years of service	2 - 5 years	34	35.1%
	6 - 10 years	55	56.7%
	11 - 15 years	5	5.2%
	More than 15 years	3	3.1%
Level of occupation	Team member auditors	89	91.8%
	Team leader auditors	8	8.2%

Source: Own data

Descriptive Analysis

Table 3 shows the descriptive statistics of all variables. The mean for role conflict was the lowest i.e. 3.2417 out of 6, which means that the role conflict levels tend to be low to moderate. The mean for workload was in the middle i.e. 3.6048 out of 6, which means that the workload levels tend to be moderate to high. The mean for work-life balance was the highest i.e. 4.6581 out of 6, which means that the work-life balance levels tend to be high.

Table 3. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Workload	97	1.89	5.56	3.6048	.78828
Role Conflict	97	1.33	5.11	3.2417	.78338
Work-Life Balance	97	2.17	6.00	4.6581	.75284

Source: SPSS outcome of own data

Correlation Analysis

Pearson's Correlation analysis is undertaken to measure the correlation or the strength of relationship between all variables (Sekaran, 2003). From the Table 4, the strength of relationship of the variables in this research is from moderate to weak, but in term of significant, all the independent variables relationship are significant to dependent variable. It shows the relationship or correlation between workload and role conflict with work-life balance. Workload is significant at $p < 0.01$ (0.000) and have positive correlation with work-life balance at 0.447. Besides that, role conflict is also significant at $p < 0.05$ (0.016) and have positive correlation with work-life balance at 0.244.

Table 4. Pearson's Correlation

		Workload	Role Conflict	Work-Life Balance
Workload	Pearson Correlation	1	,321**	,441**
	Sig. (2-tailed)		,000	,000
	N	97	97	97
Role Conflict	Pearson Correlation	,321**	1	,250*
	Sig. (2-tailed)	,000		,013
	N	97	97	97
Work-Life Balance	Pearson Correlation	,441**	,250*	1
	Sig. (2-tailed)	,000	,013	
	N	97	97	97

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

Source: SPSS outcome of own data

Multiple Regression Analysis

Pearson Correlation gives the opportunity to assess the strength of the relationship between two variable. However, it does not tell how much of the variance in the dependent variable will be explained when several independent variables are proposed theoretically to influence it simultaneously (Sekaran, 2003). Multiple regression analysis gives the opportunity to examine the simultaneous effect of several independent variables on a dependent variable. Table 5 shows the multiple regression results of this study.

Table 5. Multiple Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	3.044	.362		8.415	.000
Workload	.405	.099	.424	4.086	.000
Role Conflict	.048	.100	.050	.480	.632
F value	11.86				
Sig	.000				
Adj. R ²	.185				
R ²	.201				

a. Dependent Variable: WLB

Source: SPSS outcome of own data

Based on Table 5, the multiple regression model with all predictors generates $R^2 = 0.201$. It means that there is 20.1% of the variation of the dependent variable can be explained by independent variables. Meanwhile, the remaining 79.9% of the variation of dependent variable was interpreted by other factors. So, there are other additional variables that are important that affects work-life balance that have not been considered in this study. Furthermore, Table 5 also shows that the study model was fit, which the significant value that is less than 0.01 ($p < 0.01$) with F value of 11.86. In addition, the results show that only workload that significant influence on work-life balance, with $p < 0.01$ (0.000) and $\beta = 0.405$. While role conflict is insignificant with $p > 0.05$ (0.632) and $\beta = 0.0485$. Thus, workload has significant positive effect towards government auditors' work-life balance and role conflict has no impact towards government auditors' work-life balance. Therefore, H_1 is accepted and H_2 is rejected.

Conclusion and Managerial Implications

The main objective of this study was to examine the factors that affecting work-life balance among government auditors in Indonesia. The results of this study has led the researchers to answer two research objectives intended to achieve. Where one hypothesis was accepted and other hypothesis was rejected. A moderate significant correlation between workload and role conflict with work-life balance are identified using correlation analysis but only workload that significant influence on work-life balance. Besides that, the results showed that this research only covered 20.1% factors that affect work life balance, while the remaining 79.9% were advise to be conducting in the future research. Due to insufficient result, it is important to expand into future research by taking account others organizational factor that will affect work-life balance.

Interestingly, the results indicated that workload had a significant positive effects towards government auditors' work-life balance. It is contrary to the results of the study from Omar et al. (2015), but it support the idea of Shah et al. (2011) that

employees who have enough work to do remains more active and energetic. Therefore, workload pressure can be positive leading to increased productivity and work-life balance. Employees who possess the capabilities to perform a job enjoy workload. However, when this pressure becomes excessive it has negative impact (Shah et al., 2011). In this stage, the individuals perceive that they don't possess necessary skills and abilities, required to affray with the stress.

From this study results and the information gathered through group discussion, the organization could try to increase its strength to the fullest and improve the weaknesses. Organization need to establish policies that would manage workload in proper amount so that it can continue to provide a positive influence on productivity and work-life balance. One of the strategies that can be applied is to perform continuous workload analysis. Workload analysis is a methodology to determine the time, effort, and resources necessary to carry out the department's operations, resulting in identifying the organization's actual needs of human resources both in terms of quality and quantity, and develop these resources to achieve the goals and strategies that the organization wants to achieve in the various work sites (Dasgupta, 2013). Workload should be periodically evaluated in terms of new organizational priorities and initiatives (Shah et al., 2011). It is more desirable if employees are involved in this evaluation process and workload is arranged upon their demand and potential. However, organizational priorities and norms cannot be ignored while creating this process.

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