

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

Ani Wahyu Hidayati¹, Siti Mujanah², Endah Budiarti³

1. Faculty of Economic and Business, University of 17 Agustus 1945 Surabaya, Indonesia
2. Faculty of Economic and Business, University of 17 Agustus 1945 Surabaya, Indonesia
3. Faculty of Economic and Business, University of 17 Agustus 1945 Surabaya, Indonesia

E-mail: mishaawandini@gmail.com, sitimujanah@untag-sby.ac.id,
endahbudiarti@untag-sby.ac.id

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 to 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 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 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 improve the performance of these 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.

Employee job satisfaction also needs to be considered by the leadership of the organization because this affects the achievement of overall organizational goals. Robbins & Judge, (2016) define job satisfaction as a positive feeling about a person's work that is the result of an evaluation of his characteristics. A person who has a high level of job satisfaction will have positive feelings towards work, 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 job satisfaction has a significant positive effect on employee performance means that the higher the employee's job satisfaction, the resulting performance will also increase. Meanwhile, according to Siti Mujanah (2020) et 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 tha 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.

Table 1. 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			
X3.2			0,881			

Indicator	X1	X2	X3	Y	Z	Information
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 all variables have a loading factor above 0.7 which provides evidence that all indicators used are valid.

Cross loading between the 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 predict 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.

Tabel 2. 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.

The reliability test is carried out by looking at the composite reliability value and the cronbach's alpha value (Ghozali & Latan, 2015) and the results were :

Table 3. 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

DOI :

ISSN :

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 4. 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.

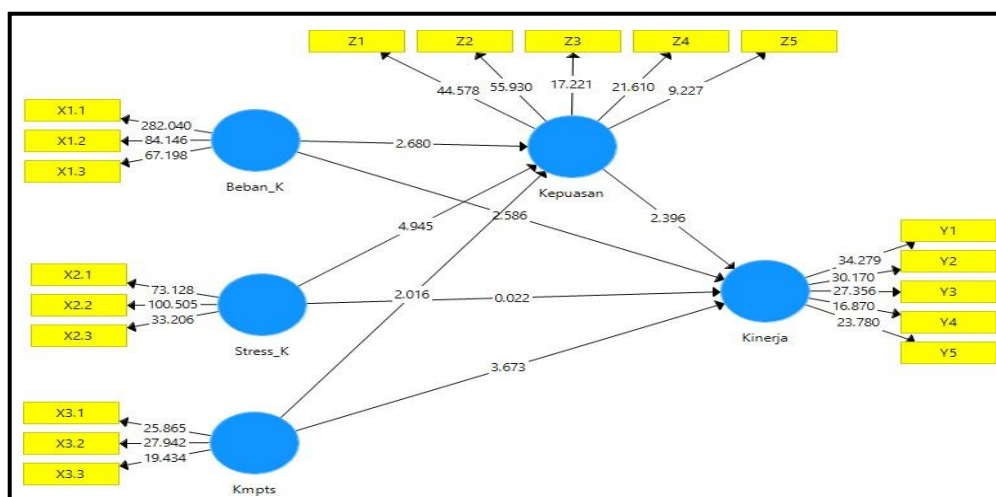


Figure 1. Path Model

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 5. 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).

Based on 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 Inspectorate of East Java Province. This can be interpreted that the increase in competence has a significant effect on improving auditor performance at the East Java Provincial Inspectorate. The

results of the study confirm the Moehariono's theory (2010) and support the research Karimah & Mujanah, (2021) which shows that there is a positive and significant influence of organizational culture and competence on the performance of the employees of the Culture and Tourism Office of East Java Province.

Data analysis shows that job satisfaction has an impact on auditor performance. This effect is positive, which means an increase in job satisfaction has a significant impact 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 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).

CONCLUSION

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 workload, 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.

REFERENCES

- Alfattama, L. C. (2021). Pengaruh Kepemimpinan dan Stres Kerja terhadap Kinerja Pegawai melalui Kepuasan Kerja sebagai Variabel Intervening PT Gardha Jaya Sakti di Surabaya. *Soetomo Business Review*, 2, 60–73.
- Alfian, F., Adam, M., & Ibrahim, M. (2018). Pengaruh Keterlibatan Kerja, Beban Kerja Dan Konflik Peran Terhadap Kepuasan Kerja Serta Dampaknya Pada Kinerja Pegawai Pada Dinas Pendidikan Aceh. *Jurnal Manajemen Dan Inovasi*, 8(2), 84–96.
- Ashar, M. K., & Murgianto. (2019). Pengaruh Kompetensi, Dukungan Organisasi, Terhadap Kinerja Guru Dengan Motivasi Sebagai Variabel Intervening Pada Yayasan Pendidikan Cendekia Utama SurabayaA. *Global Journal of Business*

Research, 04(01), 16–29.

- Badaruddin., Mahfudnurnajamuddin, Roslina, A., Mukhlis, S., & Asriandi. (2020). The Influence of Competence , Innovation , and Organizational Commitment to Employee Performance through Employee Satisfaction at Indonesian Ship Industry. *IOSR Journal of Business and Management (IOSR-JBM)*, 22(12), 27–38. <https://doi.org/10.9790/487X-2212012738>
- Choiriyah, S., & Riyanto, S. (2021). Effect of Training and Competence on Job Satisfaction and Its Impact on Employee Commitment (Case Study at BPJS Ketenagakerjaan). *Article in International Journal of Innovative Research in Science Engineering and Technology*, 6(6).
- Dani, A. R., & Mujanah, S. (2021). Pengaruh Servant Leadership, Beban Kerja Dan Kreativitas Terhadap Kinerja Karyawan Dinas Perhubungan Kabupaten Bangkalan Madura Dengan Komitmen Organisasi Sebagai Variabel Intervening. *Media Mahardhika*, 19(3), 434–445. <https://doi.org/10.29062/mahardhika.v19i3.269>
- Darmayanti, N. (2018). Pengaruh Stres Kerja, Faktor Lingkungan, dan Budaya Organisasi terhadap Kinerja Auditor Independen Kantor Akuntan Publik Di Surabaya. *Biomass Chem Eng*, 3(2), 55–69.
- Ghozali, I. (2011). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 19* (5th ed.). Badan Penerbit Universitas Diponegoro.
- Ghozali, I., & Latan, H. (2015). *Partial Least Square Konsep Teknik dan Aplikasi Menggunakan Program SmartPLS 3.0* (2nd ed.). Badan Penerbit Universitas Diponegoro.
- Jaya, A. D., Ramly, M., Sinring, B., & Sukmawati, S. (2020). Influence of Competence and Motivation , on Job Satisfaction and Employee Performance at Makassar Bhayangkara Hospital. *IOSR Journal of Business and Management (IOSR-JBM)*, 22(7), 28–34. <https://doi.org/10.9790/487X-2207032834>
- Karimah & Mujanah. (2021). Pengaruh Budaya Organisasi, Kompetensi, dan Self Awareness Terhadap Kinerja Pegawai Dinas Kebudayaan Dan Pariwisata Provinsi Jawa Timur. *Universitas 17 Agustus 1945 Surabaya*.
- Komar, I., Brahmasari, I. A., & Nugroho, R. (2021). the Influence of Transformational Leadership on Performance. *Palarch's Journal Of Archaeology Of Egypt/Egyptology*, 18(4), 345–350.
- Kuswara, W., Nova, R., Indriani, R., & Yenti, M. Y. (2021). The Effect of Work Stress, Role Conflict and Job Satisfaction on Employee Performance in the Economic and Natural Resources of the City Of Padang Regional Secretariat. *IOSR Journal of Business and Management (IOSR-JBM)*, 23(1), 34–42. <https://doi.org/10.31933/dijdbm.v3i1.1064>
- Lilis, R., Monica, T., Stiawan, R., & Sanjaya, V. F. (2021). Pengaruh Gaya Kepemimpinan Terhadap Kinerja Karyawan Dengan Budaya Organisasi Sebagai Variabel Pemediasi Pada Badan Pertanahan Nasional (Bpn) Tanggamus, Lampung. *Kajian Bisnis Sekolah Tinggi Ilmu Ekonomi Widya Wiwaha*, 29(1), 90–98. <https://doi.org/10.32477/jkb.v29i1.240>

- Maini, Y.-, & Tanno, A. (2021). Pengaruh Beban Kerja, Teamwork Dan Kepemimpinan Terhadap Kepuasan Kerja Dan Kinerja Pegawai (Studi Kasus Pada Bappeda Kota Payakumbuh). *Jurnal BONANZA: Manajemen Dan Bisnis*, 2(1), 31–50. <https://doi.org/10.47896/mb.v2i1.360>
- Marhayani, Musnadi, S., & Ibrahim, M. (2019). Effect of Competence and Employee Commitment To Employee Performance: Job Satisfaction As a Mediator (Study on Watering Office of Aceh Province). *International Journal of Business Management and Economic Review*, 2(1), 15–27.
- Maskurochman, A., Nugroho, M. and Riyadi, S. (2020). The Influence Of Transformational Leadership , Organizational Support, And Job Satisfaction On Motivation And Employee Performance. *JMM17 : Jurnal Ilmu Ekonomi Dan Manajemen*, 7(1). <https://doi.org/https://doi.org/10.30996/jmm17.v7i01.3542>.
- Mega, D. M., Markoni, & Angriawan, F. (2021). The Influence of Organizational Culture, Competence and Discipline on Employee Performance at the Authority Office of Region Vi - Padang Airport. *IOSR Journal of Business and Management (IOSR-JBM)*, 3(1), 100–115. <https://doi.org/10.31933/dijemss.v3i1.1020>
- Moeheriono. (2010). *Pengukuran Kinerja Berbasis Kompetensi*. Ghalia Indonesia.
- Munandar, S. A. (2011). *Stress dan Keselamatan Kerja, Psikologi Industri dan Organisasi*. Program Pascasarjana Universitas Indonesia.
- Putri, E. N., & Ardiana, I. D. K. R. (2019). Pengaruh Motivasi Kerja, Kompetensi, Dan Kompensasi Terhadap Kinerja Tenaga Kependidikan Melalui Kepuasan Kerja Di Lingkungan ITS Surabaya. *Global Journal of Business Research*, 04(01), 16–29.
- Renyut, B., Modding, H. B., Bima, J., & Sukmawati, S. (2017). The effect of organizational commitment, competence on Job satisfaction and employees performance in Maluku Governor’s Office. *Journal of Business and Management*, 19(11), 18–29. <https://doi.org/10.9790/487X-1911031829>
- Riyadi, S. (2019). the Influence of Job Satisfaction, Work Environment, Individual Characteristics and Compensation Toward Job Stress and Employee Performance. *International Review of Management and Marketing*, 9(3), 93–99. <https://doi.org/10.32479/irmm.6920>
- Robbins, Stephen P., T. A. J. (2016). *Perilaku Organisasi Edisi 16* (16th ed.). Salemba Empat.
- Robbins, S. P., & Judge, T. A. (2015). *Organizational Behavior*. Pearson. <https://books.google.co.id/books?id=Cbz6nQEACAAJ>
- Sugiyono. (2019). *Statistika untuk Penelitian*. CV Alfabeta.
- Sumiati, & Ramadani, C. P. (2020). Quality of Work Life and Work Stress on Employee Performance. *ICOBBI (International Conference on Business and Banking Innovation) “Nurturing Business and Banking Sustainability,”* 2, 145–152.

-
- Suprpta, K. R. A., & Setiawan, P. E. (2017). Pengaruh Beban Kerja, Kepuasan Kerja, Self Efficacy Dan time Budget Pressure Pada Kinerja Auditor. *Jurnal Akuntansi Universitas Udayana*, 19(1), 81–108.
- Tentama, F., Rahmawati, P. A., & Muhopilah, P. (2019). The effect and implications of work stress and workload on job satisfaction. *International Journal of Scientific and Technology Research*, 8(11), 2498–2502.
- Wahyuni, E. S., Taufik, T., & Ratnawati, V. (2017). Analisis Pengaruh Budaya Organisasi, Locus Of Control Terhadap Kinerja Aparat Pemerintah Daerah Dan Kepuasan Kerja Sebagai Variabel Intervening (Studi Empiris Pada Pemerintah Kabupaten Bengkalis). *Inovbiz: Jurnal Inovasi Bisnis*, 5(1), 12. <https://doi.org/10.35314/inovbiz.v5i1.165>