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### Role Stress, Supervisor Support and Burnout in Local Government Internal Auditors

Agil Novriansa<sup>1</sup>, Aryanto<sup>2</sup>, Burhanuddin<sup>3</sup>, Mega Aulia Putri<sup>4</sup>, Renaldi Setiawan<sup>5</sup>

Accounting Department, Faculty of Economics, Universitas Sriwijaya, Indonesia

[agilnovriansa@unsri.ac.id](mailto:agilnovriansa@unsri.ac.id)

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**Abstract:** This study aims to empirically examine the relationship between role stress and supervisor support with burnout on local government internal auditors. Sampling was carried out by purposive sampling method with criteria in the form of local government internal auditors who had at least one year of audit experience. The results of an online survey on the auditors of the Regency/City Government Inspectorate in Southern Sumatera Province were obtained as many as 155 respondents who participated as samples of this study. The results of data analysis using SEM-PLS show that role conflict is not associated with emotional exhaustion and reduced personal accomplishment, but is positively associated with depersonalization. Role ambiguity is positively associated with emotional exhaustion and reduced personal accomplishments, but role ambiguity is negatively associated with depersonalization. Role overload is positively associated with emotional exhaustion and depersonalization but negatively associated with reduced personal accomplishment. Supervisor support is negatively associated with all burnout dimensions.

**Keywords:** Role stress, supervisor support, burnout, auditor, local government

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### Introduction

Job stress is one of the important topics in auditing research because job stress can have a negative impact on the auditor profession. High workload pressure during busy seasons, inflexible deadlines for completion of work and fulfillment of requirements related to the profession are some of the triggers for stress on auditors (Smith et al., 2017). (Harris et al., 2005) stated that job stress can have an impact on mental and physical health, have a negative impact on attitudes, reduce job satisfaction and increase turnover intention. The accumulation of job stress experienced by auditors in the work environment can cause burnout. (Peiró et al., 2001) stated that burnout is a reaction to chronic job stress experienced by professionals and workers, especially those who provide services to others.

Most previous studies have shown that job stress is one of the antecedents of burnout in the auditor profession (Fogarty et al., 2000; Jones et al., 2010, 2012; Mnif & Rebai, 2021; Shbail et al., 2018; Smith et al., 2018). Based on role theory, job stress is known as role stress, namely the inadequacy between individual skills and job demands (French et al., 1974 as cited Mnif & Rebai, 2021). Role stress consists of three dimensions, namely role conflict, role ambiguity and role overload. (Peiró et al., 2001) explained that role stress arises because of role demands. Perceptions of inappropriate long-term demands from one or more role senders (role conflict), lack of clarity about what is expected of a role (role ambiguity), and excessive qualitative and/or quantitative role overload (role overload) can lead to be experienced by a person as a lack of equality in the exchange between their organization and interpersonal, thus the condition ultimately becomes a significant antecedent of burnout (Peiró et al., 2001). (Cordes & Dougherty, 1993) stated that prolonged exposure to role stress causes a person to experience job burnout. Burnout is a certain psychological state in which individuals suffer from emotional exhaustion, depersonalization and reduced personal accomplishments (Freudenberger, 1974). Emotional exhaustion reflects feelings of being exhausted and tired due to excessive psychological or emotional demands (Fogarty et al., 2000; Singh et al., 1994). Depersonalization is the tendency to demean others through a cynical, callous, uncaring and negative attitude towards others (Fogarty et al., 2000; Singh et al., 1994). Reduced personal accomplishment is characterized by low motivation and reduced self-confidence (Fogarty et al., 2000; Singh et al., 1994).

Several studies have examined the relationship between role stress and burnout in auditors. Several studies have shown a consistent relationship between role ambiguity and burnout (Fogarty et al., 2000; Jones et al., 2010, 2012; Mnif & Rebai, 2021; Shbail et al., 2018; Smith et al., 2018), but the study results related to the relationship between role conflict and role overload and burnout are still inconsistent. The study result of (Fogarty et al., 2000; Shbail et al., 2018; Smith et al., 2018) showed that role conflict was positively related to burnout, however (Jones et al., 2010, 2012; Mnif & Rebai, 2021) showed no relationship between role conflict and burnout. The study result of (Smith et al., 2018) showed that role overload is not associated with burnout, but the results (Fogarty et al., 2000; Jones et al., 2010, 2012; Mnif & Rebai, 2021) showed that role overload is positively related to burnout. These inconsistent results indicate that research on the relationship between role stress and burnout is still interesting.

The difference between this study and previous study is that this study examines the relationship between role stress and burnout on internal auditors in public sector organizations and the context of developing countries. Previous study has tested the relationship between role stress and burnout in the auditor profession, namely external auditors who work in Public Accounting Firms in the United States (Fogarty et al., 2000; Guthrie & Jones, 2012; Jones et al., 2010, 2012; Smith et al., 2017, 2018; Smith & Emerson, 2017) and Taiwan (Hsieh & Wang, 2012), junior auditor working for a Public Accounting Firm in Australia (Chong & Monroe, 2015), and internal auditors from various industries or private companies in the United States (Fogarty & Kalbers, 2006; Kalbers & Fogarty, 2005). The purpose of testing the relationship between role stress and burnout on local government internal auditors is to expand external validity related to the phenomenon of role stress and burnout in the auditor profession. In addition, this study will examine burnout as a multidimensional construct. This study empirically examines the relationship

between each of the three dimensions of role stress with three dimensions of burnout, namely emotional exhaustion, depersonalization and reduced personal accomplishment.

In addition to examine the relationship between role stress and burnout, this study also examines supervisor support as an antecedent of burnout. Supervisor support is defined as the degree to which a direct supervisor or supervisor provides encouragement and support to employees in their work groups (Griffin et al., 2001). (Halbesleben & Buckley, 2004) stated that the researchers suggested supervisor support as one aspect of social support, which is the main predictor of burnout. Supervisor support can help reduce burnout by providing individuals with socio-emotional assistance in the form of understanding, appreciation, advice, information and assistance related to work responsibilities (Charoensukmongkol et al., 2016). Several previous studies have tested the relationship between supervisor support and burnout using a sample of nurses (Sundin et al., 2011), junior doctors (Sochos et al., 2012), lecturers and staff at universities (Charoensukmongkol et al., 2016) but the research results are still inconsistent. The study result of (Sochos et al., 2012; Sundin et al., 2011) showed that supervisor support is not related to the three dimensions of burnout, while the results of (Charoensukmongkol et al., 2016) showed that supervisor support is negatively related to all three burnout dimensions.

This study also examines the relationship between supervisor support and the three dimensions of burnout in the context of local government internal auditors. This is important to study because the auditor profession has a work environment that is substantially different from other professions because most auditors work in groups. Auditors often work with several supervisors over the course of their careers and tend to work for short periods (e.g. one to two months) with certain supervisors, which can create difficulties in establishing an auditor-supervisor relationship. (Miller et al., 2011). In addition, the progress of the auditor's ability often depends on how well he works with his supervisor (Miller et al., 2011).

## **Literature Review**

### ***Role Stress and Burnout***

The literature identifies that role stress has 3 dimensions, namely role conflict, role ambiguity and role overload (Chong & Monroe, 2015; Cooper & Marshall, 1976; Fogarty et al., 2000; Jones et al., 2010, 2012; Jung et al., 2012; Mnif & Rebai, 2021; Singh et al., 1994; Smith et al., 2017, 2018; Smith & Emerson, 2017). Role conflict is defined as the simultaneous occurrence of two or more sets of role pressures experienced by individuals, so that adherence to one role will make it difficult or impossible to fit into another role (Senatra, 1980). Role conflict occurs when an employee has two or more opposing role demands (Mnif & Rebai, 2021). (Viator, 2001) stated that role conflict can also occur when individuals are expected to behave in ways that are contrary to their requirements, capacities, and values.

Conflicts can occur if the audit role held by internal auditors conflicts with the role of management services, and there are differences in priorities between professional demands and goals set by the organization (Shbail et al., 2018). This condition is considered a source of stress in the workplace because the performance fulfillment of one role will make it difficult to achieve the performance of other roles. In high intensity and long period of

time, these conditions will result in burnout. (Fogarty et al., 2000) explained that role conflict produces an emotionally filled role environment so that a high level of effort is required to perform the task, if such an environment persists for several episodes of the role, the auditor may experience burnout. Research results (Fogarty et al., 2000; Shbail et al., 2018; Smith et al., 2018) showed that role conflict is positively associated with burnout. (Chong & Monroe, 2015) stated that when junior auditors suffer from role conflict, their burnout level also increases.

Role conflict or dual roles (audit supervisory role and consulting role) that local government internal auditors must carry out is a source of stress triggers because it is very difficult or even impossible to fulfill two conflicting roles simultaneously. In a significant intensity and/or long period of time, the role environment resulting from role conflict will result in local government internal auditors experiencing fatigue with various role demands (emotional exhaustion), they also tend to start to distance themselves from work and have a negative view of others. (depersonalization), and tend to evaluate themselves negatively (reduced personal accomplishment). Therefore, the first hypothesis in this study is:

H<sub>1a</sub> : Role conflict is positively associated with emotional exhaustion

H<sub>1b</sub> : Role conflict is positively associated with depersonalization

H<sub>1c</sub> : Role conflict is positively associated with reduced personal accomplishments

Role ambiguity is defined as the lack of adequate information needed by a person to achieve their role in a satisfactory way (Senatra, 1980). described role ambiguity as a lack of specificity and predictability in an employee's job or in his or her functions and responsibilities. Research results (Fogarty et al., 2000; Jones et al., 2010, 2012; Mnif & Rebai, 2021; Shbail et al., 2018; Smith et al., 2018) showed that role ambiguity is positively associated with burnout. Maslach (1982) as cited (Chong & Monroe, 2015) stated that roles without clear goals and directions lead to burnout because appearing under chronic role ambiguity requires excessive levels of energy and mental resources. This energy expenditure combined with an excessive emotional state over a long period of time tends to result in burnout (Fogarty et al., 2000).

Local government internal auditors who experience role ambiguity tend not to have sufficient information to carry out their duties, authorities, and responsibilities. This condition in the long term can affect the physical and emotional state. They will experience fatigue due to spending a lot of energy and resources to fulfill their role (emotional exhaustion), they will also tend to avoid work or roles because there is no clarity (depersonalization), and have low motivation in carrying out their roles (reduced personal accomplishments). Therefore, the second hypothesis is stated as follows:

H<sub>2a</sub> : Role ambiguity is positively associated with emotional exhaustion

H<sub>2b</sub> : Role ambiguity is positively associated with depersonalization

H<sub>2c</sub> : Role ambiguity is positively associated with reduced personal accomplishments

Role overload occurs when there is too much work to be done (overload in terms of quantitative) and the work is too difficult (overload in terms of qualitative) (Cooper & Marshall, 1976). Role overload represents a person's perception of the magnitude of an excessive work task (Smith et al., 2018). (Schick et al., 1990) defined role overload as the amount of inappropriate and burdensome role requirements. Role overload arises when an employee cannot complete his work within a certain period of time (Beehr et al., 1976). Research results (Fogarty et al., 2000; Jones et al., 2010, 2012; Mnif & Rebai, 2021) showed

that role overload is positively related to burnout. (Fogarty et al., 2000) explained that the work of auditors is filled with clear and rather unforgiving deadlines with various deadlines so that the flow of work tasks is often uncontrolled, as a result the work demands exceed the capabilities/resources of the individual. The chronic excess workload will drain emotions, resulting in burnout (Fogarty et al., 2000).

The role overload condition of the internal auditors of local governments can be seen from the magnitude of their workload because there are many local government organizations in a local government. Hence, there are quite a lot of audit supervision and consulting tasks that must be carried out. High workloads with tight deadlines over a long period of time will result in local government internal auditors tending to feel emotionally overwhelmed and tired (emotional exhaustion), lose control over important aspects of their work (depersonalization), and experience a decline in their performance. success in their work (reduced personal accomplishments). Therefore, the third hypothesis of this study is stated as follows:

H<sub>3a</sub> : Role overload is positively associated with emotional exhaustion

H<sub>3b</sub> : Role overload is positively associated with depersonalization

H<sub>3c</sub> : Role overload is positively associated with reduced personal accomplishments

### ***Supervisor Support and Burnout***

The job-resource demands model states that burnout tends to occur when employees lack sufficient resources to handle demands in the workplace (Charoensukmongkol et al., 2016). In this perspective, supervisor support is considered an essential job resource that helps employees deal with high demands in the workplace (Charoensukmongkol et al., 2016). Supervisor support in the form of communication and disclosure of information tends to provide clarity of tasks to help reduce employee work stress (Thomas & Lankau, 2009). (Sundin et al., 2011) m stated that supervisors are people in the organization who understand and are able to overcome stressors related to employees' work. Employees who receive great support from their supervisors tend to have a better sense of personal achievement because they are more likely to receive better treatment from their supervisors (Chen et al., 2012).

Local government internal auditors who receive supervisor support in the form of communication and disclosure of information tend to get clarity on their duties and roles, resulting in lower emotional exhaustion. Local government internal auditors who receive supervisor support in the form of mentoring or guidance tend to have valuable resources in dealing with job demands so as to avoid depersonalization conditions. Local government internal auditors who receive supervisor support tend to have good relationships with supervisors so that they tend to receive higher objective performance ratings or in other words reduce reduced personal accomplishments. Therefore, the fourth hypothesis in this study is as follows:

H<sub>4a</sub> : Supervisor support is negatively associated with emotional exhaustion

H<sub>4b</sub> : Supervisor support is negatively associated with depersonalization

H<sub>4c</sub> : Supervisor support is negatively associated with reduced personal accomplishments

## **Methods**

This study uses a sample of local government internal auditors, namely the auditors of the Regency/City Government Inspectorate in Southern Sumatra Province. Sampling was carried out using the purposive sampling method with criteria in the form of local government internal auditors who had at least one year of audit experience. Local government internal auditors within a period of one year are deemed to have sufficient experience related to adjustment to the work environment of the auditor profession. The empirical findings also support the notion that individuals are most prone to burnout during their first 1-2 years on the job (Chong & Monroe, 2015; Freudenberger, 1974),

Data collection was carried out using an online survey method by providing a questionnaire link to respondents in 17 District/City Government Inspectorates in Southern Sumatra Province who were willing to participate in this study. The number of respondents who filled out the questionnaire was 163 local government internal auditors but the number of final responses that could be analyzed was 155 respondents because as many as 8 responses were the same or not severe responses. Most of the respondents in this study were under 40 years of age, as many as 58.71%, female as many as 50.32% and male as much as 49.68%. The education level of the respondents in this research is mostly undergraduate as much as 71.61% with work experience as an internal auditor of local government for 1-10 years as much as 89.03% and the number of participations in audit assignments is more than 20 times as much as 70.97%.

Burnout was measured using 9 question items from the Multidimensional Role-Specific Burnout (MROB) instrument developed by Singh et al. (1994). The nine-question items consist of 3 questions about emotional exhaustion, 3 questions about depersonalization and 3 questions about reduced personal accomplishment. Each question is measured using a 5-point Likert scale ('1' = 'never' to '5' = 'always'). Role stress consists of 3 dimensions, namely role conflict, role ambiguity and role overload. Role conflict and role ambiguity were each measured using 3 question items from the questionnaire instrument developed by Rizzo et al. (1970). Role overload was measured using 4 question items from the questionnaire instrument developed by Beehr, Walsh, & Taber (1976). Supervisor support was measured using 8 question items from the Survey of Perceived Organizational Support (SPOS) questionnaire instrument developed by (Eisenberger et al., 1986, 2002). The term organization in the instrument was replaced with the term supervisor to suit the purpose of this study. Each question on the role stress questionnaire and SPOS was measured using a 5-point Likert scale ('1' = 'strongly disagree' to '5' = 'strongly agree').

## **Research Result**

### *Validity and Reliability Test*

This study uses Structural Equation Modeling-Partial Least Square (SEM-PLS) with WarpPLS version 7.0 to analyze the research data. The following are the results of the validity and reliability of this study.

***Convergent Validity***

Table 1 shows the results of the convergent validity test of this study. Based on Table 1, the loading value of all indicators of each construct is above 0.60 with a p-value < 0.001 and the Average Variance Extracted (AVE) value for all constructs is above 0.50. There is 1 indicator of the role conflict and role overload constructs that were issued because they have a loading value below 0.60, namely RC1 and RO1, so that only RC2, RC3, RO2, RO3, and RO4 meet the criteria of convergent validity. All indicators of the role ambiguity construct meet the criteria of convergent validity, namely RA1, RA2, and RA3. The supervisor support construct consists of 6 indicators that meet the criteria of convergent validity, namely SS1, SS2, SS3, SS4, SS6 and SS8, while SS5 and SS7 are excluded. All indicators of each construct of burnout dimension meet the criteria of convergent validity. The emotional exhaustion construct consists of EE1, EE2 and EE3, the depersonalization construct consists of DEP1, DEP2 and DEP3, and the reduced personal accomplishment construct consists of RPA1, RPA2 and RPA3.

**Table 1. Convergent Validity**

<b>Construct</b>	<b>Item</b>	<b>Loading</b>	<b>P-value</b>	<b>AVE</b>
Role Conflict (RC)	RC2	0.901	<0.001	0.812
	RC3	0.901	<0.001	
	RA1	0.858	<0.001	
Role Ambiguity (RA)	RA2	0.896	<0.001	0.764
	RA3	0.869	<0.001	
	RO2	0.636	<0.001	
Role Overload (RO)	RO3	0.844	<0.001	0.564
	RO4	0.759	<0.001	
	SS1	0.731	<0.001	
Supervisor Support (SS)	SS2	0.821	<0.001	0.532
	SS3	0.732	<0.001	
	SS4	0.692	<0.001	
	SS6	0.681	<0.001	
	SS8	0.711	<0.001	
Emotional Exhaustion (EE)	EE1	0.874	<0.001	0.769
	EE2	0.917	<0.001	
	EE3	0.838	<0.001	
Depersonalization (DEP)	DEP1	0.818	<0.001	0.707
	DEP2	0.853	<0.001	
	DEP3	0.852	<0.001	
Reduced Personal Accomplishment (RPA)	RPA1	0.805	<0.001	0.691
	RPA2	0.889	<0.001	
	RPA3	0.796	<0.001	

***Discriminant Validity***

Table 2 shows the value of the square root of AVE in the diagonal column and bracketed has a value greater than the correlation value between constructs in the same column

(above or below it) so that it can be concluded that all constructs in this research model meet the criteria for discriminant validity.

Table 2. Correlation Between Latent Variables

	RC	RA	RO	SS	EE	DEP	RPA
RC	(0.901)	0.210	0.368	-0.184	0.240	0.385	-0.012
RA	0.210	(0.874)	-0.024	-0.279	0.160	0.139	0.424
RO	0.368	-0.024	(0.751)	-0.084	0.309	0.229	-0.187
SS	-0.184	-0.279	-0.084	(0.730)	-0.415	-0.365	-0.271
EE	0.240	0.160	0.309	-0.415	(0.877)	0.586	-0.086
DEP	0.385	0.139	0.229	-0.365	0.586	(0.841)	-0.079
RPA	-0.012	0.424	-0.187	-0.271	-0.086	-0.079	(0.831)

*Internal Consistency Reliability*

Table 3 shows that all constructs in this research model have Cronbach's alpha and Composite reliability values above 0.60 so it can be concluded that all the constructs of this research model meet the internal consistency reliability criteria.

Table 3. Internal Consistency Reliability

Construct	Cronbach's alpha	Composite reliability
Role Conflict	0.769	0.896
Role Ambiguity	0.845	0.907
Role Overload	0.607	0.793
Supervisor Support	0.823	0.872
Emotional Exhaustion	0.849	0.909
Depersonalization	0.793	0.879
Reduced Personal Accomplishment	0.775	0.870

*Full Collinearity Test*

Table 4 shows that all VIF full collinearity values are below the limit of 3.3, so it can be concluded that this research model is free from vertical, lateral collinearity, and common method bias problems.

Table 4. Full Collinearity Test

Construct	Full collinearity VIF
Role Conflict	1.364
Role Ambiguity	1.348
Role Overload	1.282
Supervisor Support	1.426
Emotional Exhaustion	1.783
Depersonalization	1.740
Reduced Personal Accomplishment	1.400

*Hypothesis Test*

The suitability indicator of this research model based on the results of the SEM-PLS analysis shows the Average path coefficient (APC) of 0.219 with p-value = 0.001, the Average R-Squared (ARS) value of 0.271 with p-value < 0.001, the Average block VIF



value (AVIF) is 1,089 so it can be concluded that this research model meets the criteria of Goodness of fit model. This research model also has a Tenenhaus GoF value of 0.433 and a Simpson's paradox ratio (SPR) of 0.917, which means that the model's explanatory power is included in the large category and the research model is free from Simpson's Paradox problems.

Figure 1. Relationship Model of Role Stress, Supervisor Support and Burnout

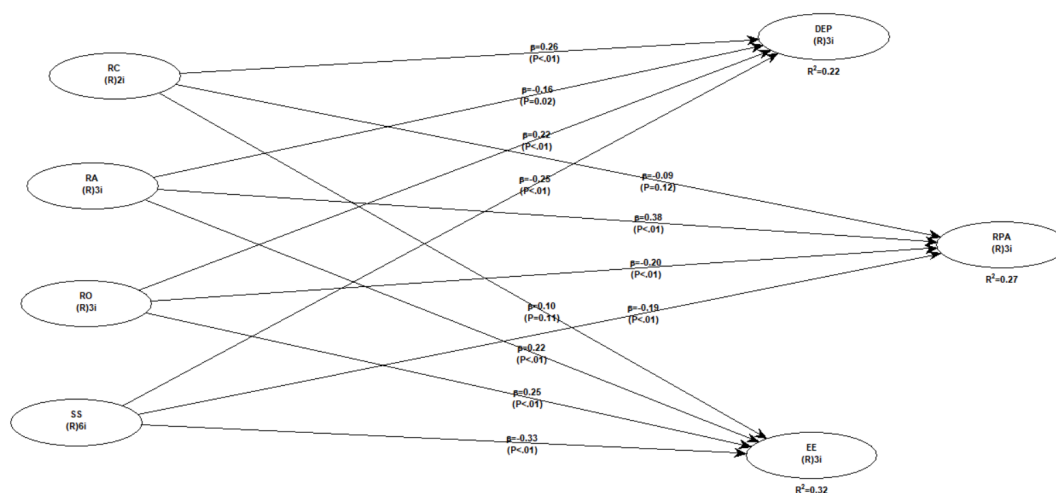


Table 5. Hypothesis Testing Results of the Relationship of Role Stress, Supervisor Support and Burnout

Hypothesis	Variable Relationship	Direction	Path Coefficient	p-values	Conclusion
H <sub>1a</sub>	RC – EE	+	0.095	0.114	Not Supported
H <sub>1b</sub>	RC – DEP	+	0.256	<0.001*	Supported
H <sub>1c</sub>	RC – RPA	+	-0.093	0.119	Not Supported
H <sub>2a</sub>	RA – EE	+	0.217	0.003*	Supported
H <sub>2b</sub>	RA – DEP	+	-0.155	0.024**	Not Supported
H <sub>2c</sub>	RA – RPA	+	0.377	<0.001*	Supported
H <sub>3a</sub>	RO – EE	+	0.255	<0.001*	Supported
H <sub>3b</sub>	RO – DEP	+	0.215	0.003*	Supported
H <sub>3c</sub>	RO – RPA	+	-0.199	0.005*	Not Supported
H <sub>4a</sub>	SS – EE	-	-0.328	<0.001*	Supported
H <sub>4b</sub>	SS – DEP	-	-0.246	<0.001*	Supported
H <sub>4c</sub>	SS – RPA	-	-0.187	0.008*	Supported

\*\*level of significance 5% (p-value < 0,05)

\*level of significance 1% (p-value < 0,01)

Figure 1 shows that the emotional exhaustion (EE) construct has an R-squared value of 0.32 which means that the variation of changes in emotional exhaustion variables that can be explained by the role conflict, role ambiguity, role overload and supervisor support variables is 32%, while the rest is explained by other variables outside this research model. The R-squared of the depersonalization construct (DEP) of 0.22 means that the variation of changes in the depersonalization variable that can be explained by the variables role conflict, role ambiguity, role overload and supervisor support is 22%, while the rest is explained by other variables outside the research model. The reduced personal

accomplishment (RPA) construct has an R-squared value of 0.27 which means that the variation of changes in the reduced personal accomplishment variable which can be explained by the variables role conflict, role ambiguity, role overload and supervisor support is 27%, while the rest is explained by other variables outside of this research model.

H<sub>1a</sub>, H<sub>1b</sub>, H<sub>1c</sub> state that role conflict is positively associated with emotional exhaustion, depersonalization, and reduced personal accomplishment. The results of the SEM-PLS analysis in Table 5 show that role conflict is not associated with emotional exhaustion (path coefficient = 0.095, p-value > 0.10) and reduced personal accomplishment (path coefficient = -0.093, p-value > 0.10), but role conflict positively associated with depersonalization (path coefficient = 0.256, p-value < 0.01). These results indicate that H<sub>1a</sub> and H<sub>1c</sub> are not supported, while H<sub>1b</sub> is supported. Only research of (Fogarty et al., 2000) examined the relationship between role stress and burnout as a multidimensional construct in auditors. The results of this study are inconsistent with (Fogarty et al., 2000) regarding the relationship between role conflict and all burnout dimensions.

H<sub>2a</sub>, H<sub>2b</sub>, H<sub>2c</sub> state that role ambiguity is positively associated with emotional exhaustion, depersonalization, and reduced personal accomplishment. Table 5 shows that role ambiguity is positively associated with emotional exhaustion (path coefficient = 0.217, p-value < 0.01) and reduced personal accomplishment (path coefficient = 0.377, p-value < 0.01), but role ambiguity is associated with depersonalization in the opposite direction. negative (path coefficient = -0.155, p-value < 0.05). This means that H<sub>2a</sub> and H<sub>2c</sub> are supported, while H<sub>2b</sub> is not supported. The results of this study are consistent with (Fogarty et al., 2000) regarding the relationship between role ambiguity and emotional exhaustion.

H<sub>3a</sub>, H<sub>3b</sub>, H<sub>3c</sub> state that role overload is positively associated with emotional exhaustion, depersonalization, and reduced personal accomplishment. Based on Table 5, role overload is positively associated with emotional exhaustion (path coefficient = 0.255, p-value < 0.01) and depersonalization (path coefficient = 0.215, p-value < 0.01), but role overload is negatively associated with reduced personal accomplishment (path coefficient) = -0.199, p-value < 0.01). These results indicate that H<sub>3a</sub> and H<sub>3b</sub> are supported, while H<sub>3c</sub> is not supported. The results of this study are consistent with (Fogarty et al., 2000) regarding the relationship between role overload and all dimensions of burnout.

H<sub>4a</sub>, H<sub>4b</sub>, H<sub>4c</sub> state that supervisor support was negatively related to emotional exhaustion, depersonalization, and reduced personal accomplishment. Table 5 shows that supervisor support is negatively related to emotional exhaustion (path coefficient = -0.328, p-value p-value < 0.01), supervisor support is negatively related to depersonalization (path coefficient = -0.246, p-value < 0.01), supervisor support negatively related to reduced personal accomplishments (path coefficient = -0.187, p-value < 0.01). This means that H<sub>4a</sub>, H<sub>4b</sub> and H<sub>4c</sub> are supported. The results of this study are consistent with the results of the study (Charoensukmongkol et al., 2016).

## ***Discussion***

The results of this study indicate that role conflict is positively associated with depersonalization. The role conflict or dual role (the role of audit supervision and the role

of consulting) that must be carried out by the local government internal auditors is very difficult or even impossible to do together. This condition will greatly drain the energy level and mental resources of local government internal auditors so that they tend to start to distance themselves from work and have a negative view of others or in other words experience depersonalization. Role conflict results in an emotionally filled role environment so that a high level of effort is required to perform tasks (Fogarty et al., 2000).

Role ambiguity is associated with emotional exhaustion and reduced personal accomplishment. Local government internal auditors who experience role ambiguity or do not have clarity of duties, authorities and responsibilities for a long period of time tend to spend energy and resources in carrying out their roles. As a result, they will experience physical and emotional exhaustion or emotional exhaustion, and tend to have low motivation in carrying out these roles or experience reduced personal accomplishment. Maslach (1982) as quoted (Chong & Monroe, 2015) stated that roles without clear goals and directions lead to burnout because appearing under chronic role ambiguity drains energy levels and mental resources.

Role overload is positively associated with emotional exhaustion and depersonalization. Role overload conditions or the large workload of audit supervision and consultation with tight deadlines on local government internal auditors tend to cause them to feel burdened and tired physically and emotionally or emotional exhaustion, and lose control over important aspects of their work or depersonalization. Chronic excess workload will drain emotions, resulting in burnout (Fogarty et al., 2000).

Supervisor support is negatively associated with emotional exhaustion, depersonalization and reduced personal accomplishment. Local government internal auditors who receive supervisor support in the form of communication and information disclosure, mentoring or guidance tend to get clarity of duties and roles, have valuable resources in dealing with work demands, and have good relationships with supervisors to impact on low emotional exhaustion, depersonalization and reduced personal accomplishments. Supervisor support is considered an important job resource that helps employees deal with high demands in the workplace thereby preventing burnout (Charoensukmongkol et al., 2016)..

## **Conclusion**

This study examines the phenomenon of burnout determining factors in regional government internal auditors. The determinants of burnout studied were role stress and supervisor support. The results of this study failed to find empirical evidence related to the relationship between role conflict with emotional exhaustion and reduced personal accomplishment, but this study succeeded in supporting the finding that role conflict is positively associated with depersonalization. This study also succeeded in finding empirical evidence that role ambiguity is positively associated with emotional exhaustion and reduced personal accomplishment. Contrary to what was expected, the results of this study indicate that role ambiguity is negatively associated with depersonalization. In addition, the results of this study also provide empirical evidence that role overload is positively associated with emotional exhaustion and depersonalization. However, the interesting thing is that the results of this study show that role overload is negatively associated with reduced personal accomplishments. As predicted in the hypothesis of this study, the results of this study

indicate that supervisor support is negatively associated with emotional exhaustion, depersonalization and reduced personal accomplishment.

This study has limitations, namely this study has attempted to properly translate all items of research questionnaire instrument questions from the original source properly and has conducted a peer-review related to the adoption of this research questionnaire instrument, but there are still some questionnaire question items that were issued because they did not meet the criteria of convergent validity. Further research is expected to add pilot study procedures in the process of developing research questionnaires to avoid the large number of questionnaire question items issued.

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