

Conflict Management Style and Role Stress on Government Auditor: A Perspective from Conservation of Resources Theory

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Abstract—This study aims to examine empirically relationship between conflict management style and role stress on government auditors using the perspective of conservation of resource (COR) theory. This study uses hand-delivery, mail and online survey method with the criterion of government auditors who have carried out audit assignments for at least 1 year. The total respondents in this study is 94 government auditors. Conflict management style in this study consist of collaborative, dominating and avoidant, while role stress consists of role conflict, role ambiguity and role overload. The result of Structural Equation Modelling-Partial Least Square shows that government auditor's perception of collaborative conflict management is negatively related to role conflict and role overload, but positively related to role ambiguity. Government auditor's perception of dominating conflict management style is positively related to role conflict, but not related with role ambiguity and role overload. Government auditor's perception of avoidant conflict management style is positively related to role conflict and role overload, but not related with role ambiguity.

Keywords: *conflict management style, role stress, conservation of resources theory, government auditor*

I. INTRODUCTION

Previous research shows that role stress occurs in the public accounting profession and most of the research focuses on the consequence of role stress on job outcome [1]–[5]. Role stress consists of role conflict, role ambiguity and role overload. Many studies have examined the relationship between roles stress and job outcome using a sample of auditors in public accounting firm. The result shows that role conflict is negatively related to job satisfaction [3], [5] and job performance [5], while, it is positively related to turnover intention [3], [4]. Role ambiguity has negative relation to job satisfaction and job performance [3], [5] and has positive relation to turnover intention [4]. Moreover, it is found that role overload also has a positive impact on turnover intention [1]. Based on the study from [2] on the relationship between role stress and job outcome on public accountants in terms of gender, it shows that men and women show the same level of role stress as defined by role ambiguity and role overload, in which, women are found to feel lower role conflict than men and both genders are said to have the same level of job

satisfaction and job performance. [6] also shows that role conflict is related to the actual turnover decision made by women auditors in public accounting profession. Role stress is also one of the triggers of emotional exhaustion in public accountants [7], [8]. The negative impact resulting from role stress makes the phenomenon of role stress on the auditor is interesting to study, especially in terms of strategies to reduce the occurrence of role stress on the auditor.

Previous research tested the phenomenon of role stress on auditors using the role theory perspective [4], [9], [10]. Role theory is developed based on a series of role episodes or cyclical processes between role senders and focal persons [4], [9], [11]. It emphasizes the nature of the individual as a social actor who studies behavior in accordance with the position he occupies in a society [12]. Role theory focuses more on individual behavior or personal constructs in explaining stress, while to examine coping strategies for role stress requires another alternative theory. This research will empirically examine the role stress phenomenon using the perspective of Conservation of resources (COR) theory. Conservation of resources (COR) theory is a stress-motivation theory that generally predicts the fundamental keys in determining individual behavior[13]. It predicts that the losing of resources is the main aspect in stress process [14]. This theory is seen as an alternative of valuation-based theory that as it depends on aims and nature of environmental culture in determining stress process instead of individual construction [14].

In the COR theory perspective, social support, including superiors' support, is a resource that enables employees to complete their work [15]. The responsibility of superiors is to provide resources that can assist employees in carrying out their duties properly. Conflict management style from superiors directly represents the source of support (or lack thereof) that can be felt by employees while completing their duties. Employees' perceptions about the supervisor's management style serves as the acquisition or loss of resources for them (depending on the type of conflict management style used by superiors), thus impacting on employees' perceptions about the role stress arising from the work faced [8]. There are a variety of conflict management strategies that have been theorized, the conflict literature converges on the broad differences between three conflict

management styles: collaborative, dominating and avoiding [8], [16].

This study will empirically examine the relationship between conflict management style and role stress using the COR theory perspective, in which conflict management style is expected to be one of the coping strategies for role stress. This research is a replication of similar study by [8] using a different organizational context. This research focuses more on the context of public sector organizations, particularly with regard to government auditors. Government auditors are independent parties who have the task to examine the management and responsibilities of state finances. Government auditors should be able to minimize the role of stress during the implementation of audit tasks in order to produce good audit quality. Therefore, it is important for government auditors to find a coping strategy for their role stress.

II. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

A. Conservation of Resources (COR) Theory

Conservation of Resources (COR) theory is based on the principle that individuals are motivated to protect their current resources (conservation) and obtain new resources (acquisition)[17]. This theory emphasizes the objective element of threat and loss and general judgment shared by people in biology and culture [13]. This theory is based on several principles corollary that must be described to understand the theory and apply it to the context of stress [13]. Unlike other stress theory, COR theory accentuates the centralized of losing and obtaining cycle and that both understanding is important to comprehend how people response to stress and their coping mechanism [13].

The first principle of COR theory is the advantage of losing resources—the idea that psychologically is more dangerous for individuals to lose resources disproportionately than acquiring resources [14], [17]. This shows that with the same amount of losing and acquiring resources, losing will have bigger impact [14]. Moreover, gaining resources is seen as gaining importance by considering its loss [14]. This gives an implication that losing resources in a work place will have a bigger impact than gaining resources with an equal value [17].

The second principle of COR theory is investment of resources. People have to invest in resources to protect against loss of resources, recovery from the loss and acquisition of resources [14]. Resources investment is a complex process driven by several psychological factors [17]. There are 4 natural consequences from resource investment process. The first consequence is that those that have bigger resources is less vulnerable to loss of resources and better in managing the acquisition of resources [14]. Secondly, those who lack resource will not only be more vulnerable to the loss of resources but also initial loss will result in future losses [14]. The third consequence is the opposite of second consequence is that those who have more resources is better in obtaining resources and that initial acquisition will lead to future gains. However, because loss is stronger than acquisition, the loss cycle will have more impact and accelerate it than the acquisition

cycle [14]. Lastly, those who lack resources tend to take defensive stance to conserve their resources [14].

In brief, COR theory is based on the principle that individual is motivated to protect their current resources and acquire new resources[17]. Resources are anything that individual feel will help them to achieve their goals [17].

B. Hypothesis Development

Conflicts are often caused by misalignment of goals, motivations or actions between two parties, which can be tangible or perceived (Taylor and Moghaddam, 1994 as cited in [8]). Managers spend 20% of their time to manage conflict and conflict management in a work place is substantially effect individual, group and organization effectiveness [18]. A behavioural approach that is used to solve conflict is called conflict management style [19]. This behavior is a result of external condition and individual interaction method with people and problem and chosen based on the relative importance of one's concern for himself/herself versus the concern for others [19], [20]. This study focuses on three strategies of conflict management style, namely, collaborative, dominating and avoidant.

COR theory predicts that when resources are unavailable, threatened or invested with insufficient return, individual tend to experience exhaustion [14]. Work pressure/job demands are stressors that consume or threaten resources [21]. Superior's support serves as a resource acquisition as long as they provide and facilitate valuable resources preservation but can also act as a loss of resource if they do not provide resources for situational needs [22]. [21] states that the main responsibility of the superior is to provide resources (such as, emotional support, adequate tools, clear communication and flexible working hours) so that subordinate can successfully complete their works.

In the context of the public accountant's burnout model, the specific work demands that have been shown to produce exhaustion are role stress consisting of role conflict, role ambiguity, and role overload [8]. Wolfe and Snoek (1962) as cited in [23] defines role conflict as the simultaneous occurrence of two or more role pressure that compliance with one role will make it difficult or impossible to match the other. [11] states that role ambiguity refers to the lack of clarity in understanding the expectations of the role and what requirements must exist to fulfil one's role. Role overload presents one's perception on the magnitude of excessive work assignment [24].

The use of collaborative style in conflict situation generally involves individual effort to actively seek effective problem solving activities so all parties can reach mutually satisfying conclusions [25]. Collaborative management style is characterized by trust, openness and respect and also management conflict norms to discuss active and cooperative conflict [8], [16]. Collaborative management style provide cognitive and emotional resources that enable employee to better face their role stressors so it functions as resources acquisition in the context of COR theory [8].

The study by [8] using professional auditors in 6 public accountant in New York shows that collaborative management style is related to role conflict, role ambiguity, and role overload. Collaborative management style is

expected to reduce the role conflict in government auditors because when government auditors experience pressure or expectation of conflicting roles, they can communicate with superiors about it without fear of reprisal. Collaborative management style can also reduce the role of ambiguity in government auditors because when government auditors face ambiguity or ambiguity of roles and tasks in carrying out audit assignments, they can ask clarifying questions about the expectations of these roles and tasks. Collaborative management style can also reduce the role of overload on government auditors because they are free to ask for help from superiors when they are overwhelmed with their job responsibilities. Therefore, the first hypothesis in this study can be formulated as follows:

- H_{1a} : Government auditor's perception of collaborative conflict management style is negatively related to role conflict
- H_{1b} : Government auditor's perception of collaborative conflict management style is negatively related to role ambiguity
- H_{1c} : Government auditor's perception of collaborative conflict management style is negatively related to role overload

COR theory stated that it is important for an individual to protect their resources as the loss of resources will have a bad impact [17]. Based on COR theory, employees that work with superiors that use dominating or avoidant conflict management style will consume resources so that they are related to the loss of resource [8]. In the case of superiors who use dominating or avoidant conflict management style, employees will use resources to try to manage the impact of the conflict they face, thereby reducing the resources available to deal with potential role stress [8]. The result from [8] shows that dominating conflict management style has a positive relation with role conflict, role ambiguity and role overload. Dominating management style is marked with management conflict norms that encourage active and unpleasant confrontation to win conflicts publicly [16], [26]. Dominating conflict management style includes direct confrontation behavior and heated arguments, shouting and being shouted at, or threats and warnings [16].

Dominating conflict management style will add pressure and hope to the role conflict experienced by government auditors because superiors who use this conflict management style tend to impose their will on others and are less receptive to differences of opinion or discussion. Dominating conflict management style also tends to increase the role of ambiguity in government auditors because the conflict management style will make government auditors spend resources through direct confrontation or argument so that they do not focus on finding the best way to complete tasks or in other words the level of uncertainty will be higher. Dominating conflict management style also tends to increase the role of overload on government auditors because this conflict management style will make government auditors use all cognitive and psychological resources to deal with confrontations and

arguments from superiors so that they will feel increasingly overwhelmed with their work duties. Therefore, the second hypothesis in this study can be formulated as follows:

- H_{2a} : Government auditor's perception of dominating conflict management style is positively related to role conflict
- H_{2b} : Government auditor's perception of dominating conflict management style is positively related to role ambiguity
- H_{2c} : Government auditor's perception of dominating conflict management style is positively related to role overload

Avoidant conflict management style is based on the assumption that conflict is dangerous and should be eliminated to maintain interpersonal relationship and harmony in the organization [16]. In avoidant conflict management style, normative behavior to deal with conflicts includes accommodating or agreeing on the viewpoint of others, changing the subject, facilitating or avoiding open discussion about the conflict [16], [26]. The results from [8] shows that avoidant conflict management style is positively related to role conflict.

Avoidant conflict management style will increase the role of conflict in government auditors because superiors with this conflict management style tend to avoid dealing with conflicts, all kinds of pressures or expectations that conflicting with each other are likely to be ignored. Avoidant conflict management style will also increase the role of ambiguity in government auditors because all forms of communication or requests to handle the fulfillment of unclear expectations will be seen as creating unnecessary or avoidable conflicts. Avoidant conflict management style will also increase the role of overload in government auditors. Government auditors who feel they have too much work will feel in vain to bring the matter up to superiors because there is nothing that superiors can do to resolve the issue. Therefore, the third hypothesis in this study can be formulated as follows:

- H_{3a} : Government auditor's perception of avoidant conflict management style is positively related to role conflict
- H_{3b} : Government auditor's perception of avoidant conflict management style is positively related to role ambiguity
- H_{3c} : Government auditor's perception of avoidant conflict management style is positively related to role overload

C. Research Model

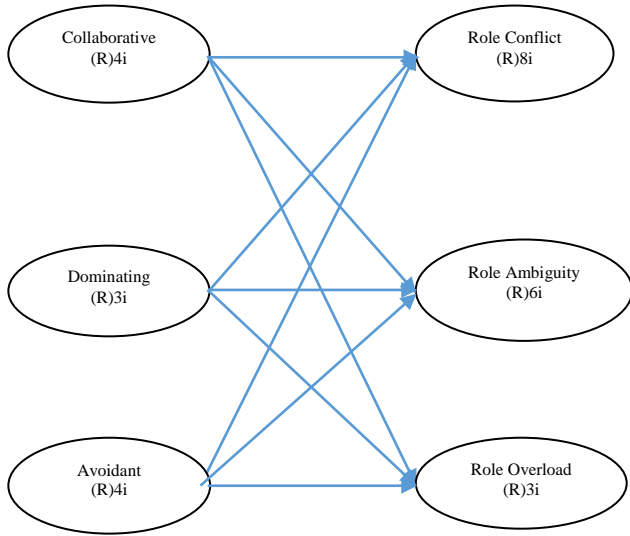


Fig. 1. Research Model

III. METHODOLOGY

A. Data Collection Method

This research data is collected through hand-delivery surveys, postal survey and online surveys. The sample of this study is chosen using purposive sampling method with criteria or judgment sampling. The sample of this study was the external auditor of the government of the Republic of Indonesia. The sample criterion of this study is auditors who have carried out audit assignments for at least 1 year. The total sample of this study is 94 external auditors of the Indonesian government.

Most of the respondents in this study are age between 31-35 years old (41%) and 26-30 years (20%), male (57%) and female (43%), have bachelor (66%) and postgraduate degree (30%) in accounting (62%). Most of them have work experience for more than 5 years (75%) with functional position as the first examiner (44%) and young examiners (48%). The number of audit assignments received by most of the respondents is more than 15 times (56%).

B. Variable and Variable Measurement

Conflict Management Style

Conflict management style consist of three types, namely, collaborative, dominating and avoidant. Conflict management style is measured using 11 items questions of Dutch Test for Conflict Handling (DUTCH) adopted from [16]. Every question is measured using 5-point Likert scale ('1' = 'Strongly disagree to '5' = 'strongly agree).

Role Stress

Role stress consist of role conflict, role ambiguity, and role overload [27]. Role conflict and role ambiguity is measured using questionnaires instruments that are developed by [28]. Role conflict consists of 8 questions and role ambiguity consist of 6 questions item. Role overload is measured using 3 question items that are developed by [29].

Every question is measured using 5-point Likert scale ('1' = 'Strongly disagree to '5' = 'strongly agree).

IV. RESULTS AND DISCUSSION

A. Validity and Reliability Tests

Convergent Validity

Table 1 below shows that the loading value of several indicators of each construct in this study is above 0.60 with p-value < 0.001 and the Average Variance Extracted (AVE) for all constructs are above 0.5. These results show that all variables in this study has satisfy convergent validity. Some indicators of a construct that has a loading value below 0.60 are excluded from the model. The results of convergent validity show that only 3 indicators from 4 indicators of collaborative conflict management style constructs meet the convergent validity criteria, namely, Collab1, Collab2, and Collab4. The construct of dominating conflict management style consists of 3 indicators such as Dominate1, Dominate2, and Dominate3. The avoidant conflict management style construct consists of 3 indicators namely Avoid1, Avoid2, and Avoid4 while 1 other indicator is excluded. The role conflict construct consists of 5 indicators namely RC2, RC3, RC5, RC7, and RC8, while 3 other indicators are also excluded. The role ambiguity construct consists of 4 indicators namely RA3, RA4, RA5, and RA6, while the other 2 indicators are excluded. The role overload construct consists of 2 indicators namely RO2 and RO3 while 1 other indicator is excluded.

TABLE I. CONVERGENT VALIDITY

Construct	Item	Loading	P-value	AVE
Collaborative Conflict Management Style(Collab)	Collab1	0.816	<0.001	0.716
	Collab2	0.883	<0.001	
	Collab4	0.838	<0.001	
Dominating Conflict Management Style(Dominate)	Dominate1	0.888	<0.001	0.759
	Dominate2	0.844	<0.001	
	Dominate3	0.882	<0.001	
Avoidant Conflict Management Style(Avoid)	Avoid1	0.856	<0.001	0.597
	Avoid2	0.725	<0.001	
	Avoid4	0.732	<0.001	
Role Conflict (RC)	RC2	0.617	<0.001	0.566
	RC3	0.750	<0.001	
	RC5	0.767	<0.001	
	RC7	0.695	<0.001	
	RC8	0.902	<0.001	
Role Ambiguity (RA)	RA3	0.804	<0.001	0.695
	RA4	0.818	<0.001	
	RA5	0.865	<0.001	
	RA6	0.846	<0.001	
Role Overload (RO)	RO2	0.894	<0.001	0.800
	RO3	0.894	<0.001	

Discriminant Validity

Table 2 shows that the square root value of AVE in the diagonal column is greater than the correlation between constructs in the same column (above or below it). These results indicate that all constructs in this research model are in accordance with discriminant validity criteria.

TABLE II. CORRELATION BETWEEN LATENT VARIABLES

	Collab	Dominate	Avoid	RC	RA	RO
Collab	0.846	0.302	0.195	-0.248	0.568	-0.340
Dominate	0.302	0.871	0.382	0.243	0.086	0.037
Avoid	0.195	0.382	0.773	0.311	0.088	0.214
RC	-0.248	0.243	0.311	0.752	0.422	0.443
RA	0.568	-0.086	0.088	0.422	0.834	0.055
RO	-0.340	-0.037	0.214	0.443	0.055	0.894

Internal Consistency Reliability

Table 3 shows that all constructs in this research model have Cronbach's alpha and Composite reliability values above 0.60. This means that all the constructs of the research model have met the criteria for internal consistency reliability.

TABLE III. INTERNAL CONSISTENCY RELIABILITY

Construct	Cronbach's alpha	Composite reliability
Collaborative Conflict Management Style	0.801	0.883
Dominating Conflict Management Style	0.841	0.904
Avoidant Conflict Management Style	0.659	0.816
Role Conflict	0.802	0.865
Role Ambiguity	0.853	0.901
Role Overload	0.750	0.889

B. Hypothesis Testing

The results of the analysis using structural equation modelling-partial least squares (SEM-PLS) using WarpPLS show that the model in this study has an APC value of 0.244 with a p-value <0.001, an ARS value of 0.313 with a p-value of 0.003, and an AVIF value of 1,129. The results of APC and ARS show that both values are significant (p-value <0.01), moreover, the value of AVIF is smaller than 5 indicating that this research model meets the Goodness of fit model criteria.

The SEM-PLS analysis also shows that the role conflict construct has an R-squared of 0.29, which means that the variation in the role conflict variable that can be explained by the conflict management style variable (collaborative, dominating and avoidant) is 29%, while the rest is explained by other variables outside the model. The R-squared value for role ambiguity construct is 0.39 meaning that the role ambiguity variable that can be explained by the conflict management style variable (collaborative, dominating and avoidant) is only 39%, while the rest is

explained by other variables outside this research model. Furthermore, the role overload construct has an R-squared of 0.26 indicating that the role ambiguity variable that can be explained by the conflict management style variable (collaborative, dominating and avoidant) is 26%, while the rest is explained by other variables outside this research model.

TABLE IV. HYPOTHESIS TEST RESULTS

Hypothesis	Variable Relationship	Direction	Path Coefficient	p-values
H _{1a}	Collab – RC	-	-0.239	0.003 ^b
H _{1b}	Collab – RA	-	0.592	<0.001 ^b
H _{1c}	Collab – RO	-	-0.321	0.007 ^b
H _{2a}	Dominate – RC	+	0.286	0.005 ^b
H _{2b}	Dominate – RA	+	-0.078	0.309
H _{2c}	Dominate – RO	+	0.003	0.492
H _{3a}	Avoid – RC	+	0.291	0.019 ^a
H _{3b}	Avoid – RA	+	0.017	0.444
H _{3c}	Avoid – RO	+	0.368	0.006 ^b

^a level of significance 5% (p-value < 0.05)

^b level of significance 1% (p-value < 0.01)

H_{1a} to H_{1c} states that collaborative conflict management style is negatively related to role conflict, role ambiguity and role overload. The SEM-PLS analysis results in Table 4 show that collaborative conflict management style is negatively related to role conflict (path coefficient = -0.239, p-value <0.01) and role overload (path coefficient = -0.321, p-value <0.01), but the relationship between collaborative conflict management and role ambiguity shows a positive direction (path coefficient = 0.592, p-value <0.01). This means that H_{1a} and H_{1c} are supported, while H_{1b} is not supported.

Furthermore, H_{2a} to H_{2c} states that dominating conflict management style is positively related to role conflict, role ambiguity and role overload. Table 4 presents that H_{2b} and H_{2c} are not supported (p-value >0.05), while H_{2a} is supported. This means that dominating conflict management style is not related to role ambiguity and role overload, but dominating conflict management style is positively related to role conflict (path coefficient = 0.286, p-value <0.01).

Lastly, H_{3a} to H_{3c} states that avoidant conflict management style is positively related to role conflict, role ambiguity and role overload. Table 4 shows that avoidant conflict management style is positively related to role conflict (path coefficient = 0.291, p-value <0.05) and role overload (path coefficient = 0.368, p-value <0.01, however, it is not related to role ambiguity. This means that H_{3a} and H_{3c} of this study are supported, while H_{3b} is not supported.

C. Discussion

The result of this study shows that collaborative conflict management style is negatively related to role conflict and role overload. This finding is consistent with [8]. From COR theory point of view, collaborative conflict management style can be considered as resource acquisition when government auditors face pressures or has conflicting

roles and when they feel overwhelmed with the responsibilities of their work. Superiors who use collaborative conflict management style use a cooperative, open and mutually respectful approach to managing existing conflicts so that government auditors feel they have a superior who is able to be invited to discuss in solving all problems that arise in the implementation of audit tasks. Collaborative conflict management style is able to create conducive working conditions for government auditors, which can minimize the possibility of role conflict and role overload.

This study also finds a different result from [8] in terms of the relationship between collaborative conflict management style and role ambiguity. This study finds that collaborative conflict management style has a positive impact on role ambiguity. One logical explanation of the difference in the results of this study is that the working conditions of the Indonesian government's external auditors have clarity of rules and procedures for carrying out good audit tasks thus there is no indication of role ambiguity occurs in government auditors found in this study. The construct of role ambiguity in this study consists of 4 indicators that measure clarity in a good division of time, responsibility for work, expectations of the organization and explanation of the tasks to be done. The responses of the respondents of this study to the 4 indicators showed no indication of role ambiguity. The interesting thing from the results of this study is that superiors who use collaborative conflict management style in a work environment that has good clarity of rules and procedures are able to minimize the occurrence of role ambiguity.

Furthermore, this study also finds a similar finding to [8] that dominating conflict management style is positively related to role conflict. However, in terms of role ambiguity and role overload, the findings of this study differs from [8] that there is no relation between dominating conflict management style and role ambiguity and role overload. From COR theory point of view, government auditors who work with superior with dominating conflict management style tend to consume resources which is related to the loss of resources. The positive relation between dominating conflict management style and role conflict indicates that superiors that manage conflict using competition, direct confrontation and arguing will make the problem worse and do not resolve the pressure or conflicting expectations of the role experienced by government auditors.

The result of our study also find that avoidant conflict management style has a positive relation to role conflict and role overload, however, there is no relation found when it is examined against role ambiguity. The findings are similar to [8] in terms of the relationship between avoidant conflict management style and role conflict and role ambiguity but it is different in terms of role overload. Based on COR theory, avoidant conflict management style tends to have the same impact as dominating conflict management style, which is related to the loss of resources. The positive relationship between avoidant conflict management style with role conflict and role overload indicates that superiors who manage conflict by avoiding open discussion about conflict will make government auditors do not have clear guidelines

for resolving conflicts or problems they face so that they are increasingly experiencing pressure or conflict role expectations and increasingly overwhelmed with the responsibilities of their work. The logical explanation for this finding is that this type of conflict management style is tend to be considered as 'neutral' or not helpful or harmful in terms of role ambiguity [8].

V. CONCLUSION

This study examines the relationship between conflict management style and role stress from Conservation of Resource (COR) theory perspective in public sector organization, namely, government external auditors. Conflict management style consists of collaborative, domination and avoidant, while role stress consists of role conflict, role ambiguity and role overload. The results show that there are five hypotheses that are supported namely, H_{1a}, H_{1c}, H_{2a}, H_{3a}, and H_{3c} while the other four are not supported (H_{1b}, H_{2b}, H_{2c}, and H_{3b}). The results of this study indicate that collaborative conflict management style is negatively related to role conflict and role overload, dominating conflict management style is positively related to role conflict, and avoidant conflict management style is positively related to role conflict and role overload. This study failed to find that dominating conflict management style is positively related to role ambiguity and role overload; avoidant conflict management style is positively related to role ambiguity. An interesting result of this study is that collaborative conflict management style is positively related to role ambiguity. In general, it can be concluded that conflict management style is related to role stress and COR theory is able to explain the relationship between the two variables.

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