

The Effect of Work Family Conflict, Perceived Organizational Support, and Ego-Resiliency on Auditor Performance: The Mediating Role of Subjective Well-Being

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ABSTRACT

The Supreme Audit Agency (BPK) of the Republic of Indonesia is expanding its presence in the public sector during the Covid-19 pandemic crisis. Flexible Work Arrangements (FWA) are one of the innovative work arrangements that have emerged as a result of the Covid-19 pandemic crisis. At BPK, the policy-mandated implementation of FWA requires flexibility in terms of venue, such as audits from home (work from home). Task complexity and time constraint when performing audit from home causing auditor's work and family workloads to overlap. The aim of this study is to explore the mediating role of subjective well-being on the effect of work family conflict, perceived organizational support, and ego-resiliency toward job performance. Data were collected from 262 auditors across various work units and regions in Indonesia. This study used Structural Equation Model (SEM) for analyzing the data. The findings showed that subjective well-being was found to be mediating the impact of work-family conflict, perceived organizational support, and ego-resiliency toward job performance. The result highlights greater attention to increase auditor performance by increasing the auditors' subjective well-being, with the higher the auditors' subjective well-being perceived, the higher the auditors' performance. This study discusses the way to increase the subjective well-being of auditors to improve performance thus provides benefits to the organizations.

Keywords: *Work Family Conflict, Perceived Organizational Support, Ego-Resiliency, Subjective Well-Being, Job Performance.*

1. INTRODUCTION

The Supreme Audit Agency (BPK) is a public-sector auditing organization tasked with scrutinizing government financial reports in Indonesia. BPK conducts financial report audits in order to provide an opinion on the accuracy of the financial data contained in the financial statements. BPK is expanding its presence in the public sector, with one of its responsibilities and roles being to review government financial reports across Indonesia during the Covid-19 pandemic crisis. BPK auditors have been impacted significantly by the crisis during the Covid-19 pandemic. The aim of this study is to determine the job performance of BPK auditors during the Covid-19 pandemic.

Task complexity and time constraint when performing audit during pandemic crisis making the auditors' job tougher. In recent years, BPK also has

encountered significant challenges from stakeholders regarding the findings of financial report audits. Auditors BPK are given increased responsibilities. This is owing to the requirement for financial audits, which are open to exploitation, particularly in times of crisis. The issue of auditor performance in the public sector is important because auditors are regarded as citizens' representatives who make decisions in the public interest on behalf of the community.

The effect of the Covid-19 pandemic on auditor performance is one of the areas of research that are relevant and urgent to study, according to this study, the effect of the audits during pandemic has a negative impact on auditor performance. Therefore, this study examines one of the negative impact, namely Work Family Conflict (WFC). Several studies showed the negative impact of work family conflict toward Job Performance (JP) among employees. But only a handful of studies have investigated the mediating effect of

Subjective Well-Being (SWB) on WFC toward JP on auditors. This study highlights greater attention to increase auditor performance by increasing their SWB.

BPK gives flexibility to auditors to carry out audits both in Work from Home (WFH) and Work from Office (WFO). However, implementing audits using those alternative methods still necessitates a study to determine their efficacy, especially for auditors with complex job characteristics. During the Covid-19 pandemic, auditors must increase the use of analytical measures due to their limitations. These analytical procedures, according to [1] usually mean a diagnostic procedure that identifies the cause of unanticipated fluctuations in account balances or the possibility of substantial irregularity resulting from fraud during the audit plan in pandemic crisis.

Auditors tend to have work overload, time pressure and social influence pressure on audit [2]. Having trouble interacting with the auditee who is concerned about contracting the Covid-19 disease, the difficulty of putting health protocols in place at the examination site, having trouble balancing time between reviewing assignments and doing homework are some of the obstacles faced by auditors during audits in this pandemic situation.

Based on data from Human Resource Department of the institution in 2019, from the total number of 6,926 employees, 48,50% or 3,359 employees, are auditors, divided into 2,040 placed in representative offices in 34 provincial capitals and 1,319 placed in head offices, and the remaining 3,567 people were non-auditor employees. Thus, it can be said that the number of auditors is less than the number of non-auditor employees at BPK.

The quality of the audit results is influenced by the performance of the auditors [2]. BPK auditors are given further responsibilities. This is due to the need for a financial management audit, which is vulnerable to fraud, especially during a pandemic. Furthermore, since the number of auditors is less than the number of non-auditor staff, the organization must maximize the use of existing auditors to complete various audit tasks.

Several studies have shown that SWB influences employee performance. SWB is described by [3] as a self-reported measure of well-being, or an individual's perception of their quality of life. This encompasses cognitive and affective perceptions of life as well as life assessment. However, high job demands and time demands while working from home can lead to WFC.

WFC is work and family workloads which is not compatible with each other to a certain degree [4]. According to [5], [6], WFC was found to have an impact on JP. By the study results conducted by [7], [8], [9] that WFC have negative effect on SWB. Increased stress and conflict on employees as a result of various job stressors can be reduced by increasing SWB.

Employees' attitudes and behaviour at work can be affected by their views of the company in terms of how much it values employee efforts and cares for their well-being [10]. According to [11], Perceived Organizational Support (POS) is a variable that affects almost every model of employee behaviour in the organization. In addition, a number of studies have shown that POS has an effect on subjective well-being [12], [13]. Employees who face intense physical and psychological stress have low SWB. [13] argued that employees with high SWB will lower it, by reducing the amount of stress.

The pandemic has also impacted the BPK's work system practices and HR management. Resilient auditors are required to continue to withstand evolving and uncertain circumstances because they can act as a coping mechanism that individuals use to reduce the effects of stress by raising the stress threshold [14]. Interventions in resilience preparation have been shown to improve SWB as well as organizational performance [15].

A role theory structure used by [16] to explain the idea of WFC. Employees who have work-family problems will be unsatisfied with their employment, which will have an effect on their performances or on their turnover intention [17]. This leads to:

H1: Work family conflict has a negative effect on job performance.

POS refers to an employee's belief that the company can help them in carrying out their work efficiently and in dealing with challenging circumstances [10]. POS generates a sense of responsibility among employees to reciprocate organizational evaluations and complaints by cultivating attitudes and behaviors that are advantageous to the organization, according to Organizational Support Theory (OST), also known as the theory of social exchange and reciprocal norms [18]. Simultaneously, JP was found to be positively affected by POS and perceived co-worker support [19]. This leads to:

H2: Perceived organizational support has a positive effect on job performance.

Ego-resiliency (ER) described as a characteristic of resilience, defined as people's ability to organize themselves dynamically and precisely, allowing them to respond to changing circumstances more quickly [20]. ER is a capacity that helps people to adapt to constant changes brought on by environmental pressures [21]. Research indicates that resilience challenges in the auditing profession have an effect on skilled auditors' personal behaviour and results [22]. This leads to:

H3: Ego-resiliency has a positive effect on job performance.

WFC is considered to have a major negative impact on SWB. Previous research has shown that well-being affects work satisfaction and performance [23]. The effect of WFC and psychological well-being on

performance is explained by [5]. WFC has a negative impact on performance, according to the findings. When employees' work-family tension is strong, their work performance decreases. This leads to:

H4: The effect of work family conflict on job performance is mediated by subjective well-being.

Employee SWB is strongly influenced by POS [24]. It satisfies employees' socio-emotional needs or gives them the impression that help would be available from the company if needed, resulting in an improvement in employee well-being. Increased POS would have a positive effect on employee performance and other positive work habits [25]. This leads to:

H5: The effect of perceived organizational support on job performance is mediated by subjective well-being.

ER has correlation on SWB [26]. A strong positive relationship also was found between resilience and well-being, such as resilience predicts well-being in teachers [27]. According to this study, there is a positive relationship between ER and JP [15]. This leads to:

H6: The influence of ego-resiliency on job performance is mediated by subjective well-being.

Based on this theories, this study exploring the relationship between Work family conflict, perceived organizational support and Ego-resiliency on job performance, mediated by subjective well-being, from the perspective of the organization [6]. Figure 1 presents our research model.

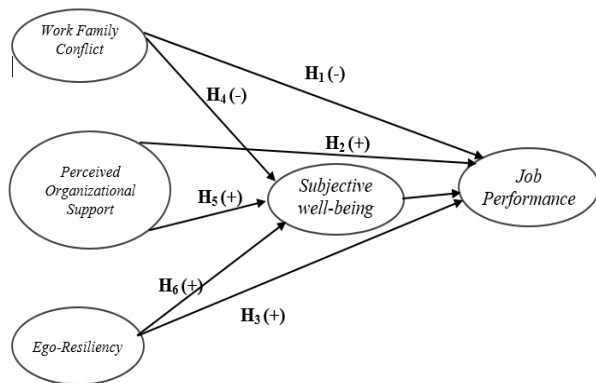


Figure 1. Research Model

2. METHOD

This study collected data from online questionnaires self-administered by respondents. This study used a non-probability sampling technique utilizing a purposive sampling method using particular respondent criteria. The population of this study are BPK auditors who work at the head office and representatives who carry out work from home during the pandemic. The sample is the total number of items or indicators (43) multiply by 5 or 215 auditors. From 279 people who participated, 17 did not fulfill respondents' criteria such

as working less than 1 year at BPK or currently do not working as an auditor, thus leaving sample of n = 262 auditors, consists of auditors from the head office and 29 representative offices. The questionnaires used Likert-type Scale with six ranges from "1= Strongly Disagree" to "6 = Strongly Agree". Open questions were added at the end of questionnaire.

This study is conducted using the quantitative approach and data were analyzed using Structural Equation Modelling (LISREL 8.80). The quantitative approach that involves validity test, reliability test (measurement model), structural model and the hypotheses test. When data are obtained from questionnaires, the data are analysis by following three steps. The first step is to check validity of the result from questionnaires using the standardized loading factors. The second step is a test for the reliability of the measurements using composite reliability test and variance extracted, the test that is used to measure reliability of data or consistency of measurement. The third step is structural model test through path analysis. Path analysis is used to examine the causal effect between two or more variables, as well as the use of mediating variables in accordance with the model being tested.

Statement in the questionnaire using 9-items of work family conflict developed by Carlson et al [28]. Work Family Conflict variable consisted of three dimensions: Time Base Conflict (TBC), Strain Base Conflict (SBC) and Behaviour Base Conflict (BBC). Perceived organizational support was measured using 8-items of perceived organizational support developed by Eisenberger [29], 14-items ego-resiliency developed by Block and Kremen (1996) whose questionnaire items have been revised into 11-items (ER11) by Farkas and Orosz [21]. Ego-Resiliency variable consisted of three dimensions: Active Engagement (AE), Integrated Performance (IP), and Repertoire Solving Problem (RPS). Subjective Well-Being was measured using 8-items developed by Diener [30]. Job Performance was measured using 7-items developed by Williams and Anderson [31].

3. RESULT

The respondents are dominated by male (66.4%). The respondents' age is mostly in the range of 25–35 years old. About 55,3% of respondents are married to a working partner and 64,1% of respondents have tenure of 11-20 years. The respondents are dominated by head office auditors (42,7%). About 68,7% of the respondents live at home with husband or wife and 69% of the respondents have the number of assignments during the crisis Covid-19 pandemic were 3-6 assignments.

To test the validity and reliability used first order of Confirmatory Factor Analysis (CFA) as the instrument. All variables met the criteria of convergent validity that

is indicated by significant high factor loadings with estimates ≥ 0.50 [32]. Data outputs showed satisfactory results with the exception of two indicators, namely item POS5 ER4, thus they were excluded from further analysis.

Table 1 Measurement Model

Variable	Loading Factors	CR	AVE
JP	JP1 0,89	0,929	0,654
	JP2 0,87		
	JP3 0,88		
	JP4 0,86		
	JP5 0,65		
	JP6 0,67		
	JP7 0,81		
SWB	SWB1 0,71	0,898	0,524
	SWB2 0,73		
	SWB3 0,75		
	SWB4 0,61		
	SWB5 0,73		
	SWB6 0,75		
	SWB7 0,73		
	SWB8 0,76		
POS	POS1 0,78	0,899	0,563
	POS2 0,69		
	POS3 0,77		
	POS4 0,73		
	POS6 0,62		
	POS7 0,82		
	POS8 0,83		
	WFC		
TBC	WFC1 0,82	0,889	0,731
	WFC2 0,88		
	WFC3 0,80		
SBC	WFC4 0,89		
	WFC5 0,97		
	WFC6 0,67		
BBC	WFC7 0,76		
	WFC8 0,85		
	WFC9 0,79		
ER			
AE	ER2 0,55	0,901	0,754
	ER6 0,66		
	ER7 0,75		
IP	ER8 0,83		
	ER1 0,63		
	ER11 0,73		
RPS	ER3 0,67		
	ER5 0,70		
	ER9 0,74		
	ER10 0,67		

After testing the validity and reliability of the entire model measurement first order CFA and shown good

results, then carried out the next step is testing the second order level measurement model (2nd Order CFA) by entering variables latent level 1 which correlates with latent variable level 2, namely WFC formed by TBC, SBC, and BBC, then ER with the dimensions of AE, IP, and RPS. The validity test and reliability test for the second order of measurement model seem to have a good level of validity and reliability at all variables from the value of $CR \geq 0.70$ and $VE \geq 0.50$ (table 1).

Several measures of approximation were employed to describe the strength of the model (table 2). Each absolute and incremental index which shows good fit (>0.90) already provided sufficient information in evaluating a model [32].

Table 2 Structural Model

GOFI	Standard Value Good Fit	Results	Conclusion
<i>Absolute Fit Indices</i>			
p-value	p-value $\geq 0,05$	0,00	Poor fit
RMSEA	RMSEA $\leq 0,08$	0,06	Good fit
SRMR	SRMR $\leq 0,05$	0,07	Poor fit
GFI	GFI $\geq 0,90$	0,80	Marginal Fit
<i>Incremental Fit Indices</i>			
NFI	NFI $\geq 0,90$	0,94	Good fit
NNFI	NNFI $\geq 0,90$	0,97	Good fit
CFI	CFI $\geq 0,90$	0,97	Good fit
IFI	IFI $\geq 0,90$	0,97	Good fit
RFI	RFI $\geq 0,90$	0,93	Good fit

Root Mean Square Error of Approximation (RMSEA)= 0.06; and incremental fit measures showed Normed Fit Index (NFI), Comparative Fit Index (CFI), and Incremental Fit Index (IFI) at 0.94; 0.97; and 0.97 respectively, which indicated that the model is fit (table 2).

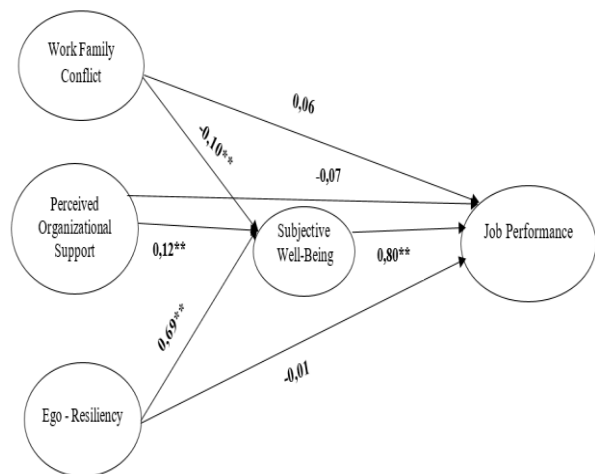


Figure 2. The hypothesized structural model result
 $**p < 0.01$

It can be seen from the data in figure 2 that WFC, POS, and ER do not have a significant-direct effect on JP ($\beta = 0,06$; $p < 0.01$); ($\beta = -0,07$; $p < 0.01$); ($\beta = -0.01$; $p < 0.01$), indicating that hypotheses 1, 2, and 3 are rejected. Data in figure 2 showed the that WFC significantly has negative affect on SWB ($\beta = -0.10$; $p < 0.01$) meanwhile, POS and ER have significant-positive affect on SWB ($\beta = 0.12$; $p < 0.01$); ($\beta = 0.69$; $p < 0.01$).

SWB completely mediates the relationship between WFC, POS, and ER on JP, respectively, indicating that hypotheses 4, 5, and 6 are fully accepted despite the negligible impact of the direct effect between WFC, POS, ER and JP. The significance of mediation role of subjective well-being can be classified as indirect only mediation [33].

4. DISCUSSION

The effect of the Covid-19 pandemic on auditor performance is one of the areas of research that are relevant and urgent to study, according to this study, the impact of the audits during pandemic on auditor performance. This study highlights greater attention to increase auditor performance by increasing the auditors' subjective well-being.

Work-family conflict has been shown to have negative impact on job performance auditors. This result is consistent with a meta-analysis study [34]. This is possible because during work from home audit, the auditor's time flexibility can be used to divide job roles and family roles as well as behaviours that can be applied equally both in work and in the household. The flexible working arrangement scheme, during the pandemic's crisis, allows the auditors to strike a balance between their professional and personal lives. The extent of work-family dispute auditors, which indicates a very low category, demonstrates this. Auditors will continue to perform well during audit assignments and will be much more effective, resulting in successful auditing.

Perceived organizational support does not have a significant effect on job performance, this finding contradicts the research of [10] which states that perceived organizational support positively effects job performance. This is due to the fact that the sample used in this study is auditor in a large-scale organization (in this case, the BPK institution). BPK auditors throughout Indonesia have the characteristics of auditors who appear to follow and obey regulations such as state financial audit requirements and audit plans. The auditors require to be very collaborative. So the BPK support is considered as a formal management job task. In such an environment, perceived organizational support may not significantly affect their performance.

During the pandemic, however, BPK auditors felt that the assistance offered in performing audits was still inadequate.

Ego-resiliency does not have a directly significant effect on job performance on auditors at the BPK. This is possible because auditors' work is a team effort that necessitates close collaboration. In terms of work experience, tenure is often thought to be linked to problem-solving tactics in a better career, with more senior auditors being more likely to solve problems than junior auditors. According to the respondents' profile results, the majority of respondents had worked for 11 to 20 years, which may explain the high level of ego-resiliency among BPK auditors.

In this case, full mediation is shown, in which subjective well-being thoroughly mediates the impact of work-family conflict on job performance. The findings reveal a negative relationship between work-family conflict and subjective well-being and a positive relationship between subjective well-being and job performance. As a result, if BPK need to increase auditor performance, it can do so by the auditors' subjective well-being, with the higher the auditors' subjective well-being perceived, the higher the auditors' performance. So when performing audits, these auditors will perform better, particularly during times of crisis due to pandemics.

5. CONCLUSION

The findings of this study showed that the three hypotheses were supported. Subjective well-being was found to be fully mediating the impact of work family conflict, perceived organizational support and ego-resiliency toward job performance of auditor. BPK should maintain employee subjective well-being by creating a conducive and supportive work environment. BPK may improve the system by providing support to auditors, especially those who continue to perform direct audit tasks, by tightening health procedures, providing regular health check-up and other facilities. IT support is necessary to ensures the accuracy of audit results.

In order to reduce the negative effects that arise from the work family conflict, management need to manage the sources of conflict consistently by ensuring a family-supportive work environment for employees to help better deal with work and family demands. Employee development is one of the practice of organization support in the form of investment to develop employees themselves and in order to increase perceptions of organizational support.

BPK also can improve auditors' ego-resiliency by providing resilience training to BPK employees, especially auditors. BPK can also be available to its workers by not restricting information sources, both in terms of resource allocation and employee training opportunities. Furthermore, each employee who works as an auditing functional must always have their interests and values respected by the BPK.

This study has some limitations. The study is self-administered questionnaire. This method is known to

have flaws in how the questions in the questionnaire are interpreted, which can lead to misinterpretation and biased responses. Besides, this study using a nonprobability sampling method so that cannot be applied to the all of population. This study is dominated by male respondents, this can indeed explain the majority of auditors at BPK, but the analysis will be more comprehensive if a discussion of gender differences is added to each of the variables studied.

This research has several recommendations that can be addressed by future research. Other variables that can support organizational success can be discussed further in job performance research. The sampling methodology employs probability sampling in order to achieve population generalization. To provide a more detailed perspective, further study may be supplemented with in-depth interviews or focus group discussions, and also gender difference. The study sample is expanded to include many public and private sector organizations in Indonesia that have offices or members in multiple regions.

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