



Role Conflict – Job Resources Impact on Emotional Exhaustion: Work-Family Conflict as Mediator

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Abstract. In the working environment, job characteristics such as high job demands and low resources impact workers' emotional exhaustion, including Public Accountant workers. During COVID-19, Public Accountant workers should change their work method to working from home (WFH). While using this job method, workers may become preoccupied with their family roles and responsibilities, which may also contribute to their emotional exhaustion. The main focus of this study is to see the relationship between role conflict, job autonomy, and social support as part of job demands and resources, to emotional exhaustion with work-family conflict as a mediator variable. 170 Public Accountant employees in Jakarta who worked from home, lived with their partners or families, and did so for the first time during the epidemic were used to gather the data. This study was analyzed using CFA and SEM to see the effect between role conflict, job resources, work-family conflict, and emotional exhaustion. The findings indicated that role conflict and job resources impacted work-family conflict. This study also found that work-family conflict served as a mediator between role conflict and job resources and emotional exhaustion in addition to affecting it.

Keywords: Role conflict · Job Resources · Work-family conflict · Emotional exhaustion · Public Accountant

1 Introduction

1.1 A Subsection Sample

Employees are eager to do well in their professions, regardless of the job traits they possess. On the other hand, they may experience work stress, often known as burnout [1]. Burnout is a workplace issue that needs to be considered by companies [2] because it impacts the mental health of employees and their relationships with others [3]. Emotional exhaustion is the main idea [2] and the most influential dimension, making it the first to cause burnout in people [4]. It is categorized as fatigue due to an extreme reduction in emotions that can prolong stress at work [2]. There are some sectors that the job can create emotional exhaustion, one of which is Public Accountant (CPA) [5].

Emotional exhaustion can be affected by both worker and non-worker contexts. In the worker context, job characteristics, such as job demands and resources, can affect emotional exhaustion [3, 6]. One of many job demands that are common in CPA [7] and can affect emotional exhaustion is role conflict [5], while job resources are job autonomy and social support [8, 9]. Role conflict occurs when workers have two or more separate duties and responsibilities depending on the work context [10]. On the other hand, job autonomy refers to their ability to direct work [11], and social support is a resource that assists individuals in overcoming issues, especially those encountered at work [12].

Additionally, the non-worker context also creates emotional exhaustion, such as work-family conflict, or the different roles of individuals, such as their positions in the home and at work, that affect each other [13]. It can be affected by one of many telecommuting methods, such as work from home (WFH) [14, 15], which CPA also applied during COVID-19 [16]. WFH is one of the telecommuting methods that allow workers to work outside their office, such as their home [17]. Previously, this work method was not used widely by workers. In Indonesia, according to a survey conducted in 2018, only 4% of employees were familiar with WFH [18]. Then, the latest survey conducted during the pandemic showed that 62% of employees in Indonesia [19], and 60% of employees in DKI Jakarta [20], were already working from home. These surveys show that the number of employees who feel unusual with this work method is increasing. Several previous studies and surveys stated that the employees who felt unusual with this work method could receive several drawbacks. Some of these examples are no control over their work, no flexibility at work, uncertain duration of working time, and hardly balancing their work and family responsibilities, which can lead to work-family conflict, exhaustion, and burnout [21, 22].

In conclusion, based on the previous description above, CPA is a corporation with high job demands that might lead to employee emotional exhaustion. Furthermore, during the COVID-19 pandemic, CPA is one of the companies that finally embraced the WFH work methods, which can increase emotional exhaustion and work-family conflict among employees. Therefore, this research has seven hypotheses. The first and the second hypotheses are whether role conflict and job resources impact emotional exhaustion. The third hypothesis is whether work-family conflict affects emotional exhaustion. The fourth and fifth hypotheses are whether role conflict and job resources affect work-family conflicts. Lastly, this research also wants to find whether work-family conflict mediates role stress and job resources to emotional exhaustion.

2 Methods

This study applied quantitative research or statistical analysis [23]. The researcher gathered information through online questionnaires distributed to CPA employees. The researcher used purposive sampling methods to choose the samples for this research. Furthermore, this study focused on Public Accountant Firm employees who work as auditors or consultants in DKI Jakarta, live with family or spouses, and work with the WFH method for the first time during COVID-19.

This study used a 42-item questionnaire with a 7-Likert scale, derived from various previous studies. First, the emotional exhaustion (EE) questionnaire (EE) was adapted

from Maslach and Jackson [55], work-family conflicts (WFC) made by Carlson et al. [24], and role conflict (RC) was measured by Rizzo et al. [25]. Job resources consist of three separate questionnaires, which are Job autonomy (JA) by Morgeson and Humprey [26], Supervisory support by Behson [27], and co-worker support (CWS) made by Haynes et al. [28].

The researcher analyzed the instrument by verifying the validity and reliability of each item used. Also, the researcher performed descriptive analysis and structural equation modeling (SEM) to determine whether each hypothesis was accepted or not. Based on the number of items owned, also applying Hair et al.'s formula [29], the sample number for this research hit the minimum of 130 respondents.

3 Result and Discussion

The questionnaire has done by 170 respondents who work as auditors or consultants at public accountants, live with a partner and-or family, and experienced working from home for the first time during COVID-19. There were various groups for the characteristics, such as gender, age, marital status, educational background, working methods, number of children, housemaid, public accountant type, job levels in the workplace, and duration of WFH. The results are were male (54.1%), female (45.9%), aged 19–28 years (76.5%), 29–38 years (19.4%), 49–58 years (2.9%), 39–48 years (1.2%), unmarried workers (22.9%), married workers (22.9%), graduated from bachelor degree (90.6%), master degree (6.5%), high school/equivalent (1.2%), vocation degree (1.2%), and doctorate degree (0.6%). The researcher was also interested in the number of children owned by the respondents, such as respondents who do not have children (85.3%), have one child (7.6%), have two children (4.1%), have three children (1.8%), and have more than three children (1.2%). In addition, the results showed that 72.9% of the respondents don't have while 27.1% do have a housemaid. The results for job levels were 46.5% are junior/associates, 36.5% were seniors, 5.3% were managers, 8.8% were supervisors, and 2.9% were partners. The researcher was also interested in the public accountant type. The results were others (49.4%), EY (18.8%), PwC (12.9%), KPMG (11.8%), and Deloitte (7.1%). When the researcher divided the public accountant type into two groups, the results showed that 50.6% of the respondents work at big four companies while the other 49.4% work at non-big four companies. Another characteristic was the work methods, where there were WFH - WFO (57.1%), WFH (38.8%), and WFO (41.1%). The research also divided the respondents into WFH durations, such as 33.5% of the respondents work with full WFH, 23.5% of the respondents feel unsure about the duration, 19.4% of respondents work from home 1–2 times a week, and 17.6% respondents working from home 3–4 times a week.

Then, the researcher also performed Structural Equation Modeling (SEM) to determine the validity and reliability of the instruments. The needed coefficient for validating each item is $SLF \geq 0.5$, while coefficients for the reliability test are $CR \geq 0.7$ and $AVE \geq 0.5$ [29]. Of 42 items on the questionnaire, two role conflict items did not fulfill the validity value, which was RC2 (0.33) and RC5 (0.54). Therefore, the researcher opted to eliminate those items. For the reliability testing, it showed that six variables, consists of emotional exhaustion (EE), work-family conflict (WFC), role conflict (RC), job autonomy (JA), supervisory support (SS), and co-workers support (CWS), had values that are

greater than the used coefficients. The results, from EE, WFC, RC, JA, SS, CWS for CR, are 0.938, 0.903, 0.802, 0.905, 0.891, and 0.851, while for VE are 0.627, 0.514, 0.576, 0.517, 0.577, and, 0.592.

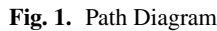
The researcher also conducted the second-order CFA to test the validity and reliability of job resources (JR) as a latent variable for three observable variables, which are job autonomy (JA), supervisory support (SS), and co-workers support (CWS). The results showed that JR had SLF 0.91 for JA, 0.41 for SS, and 0.43 for CWS. Hair et al. [29] stated that if the SLF value is around 0.3 and 0.4, the validation of the item is still valid. Therefore, the validity of JR was accepted. The results of the JR's reliability were CR 0.6 and AVE 0.39. Based on the statement by Fronell and Larcker [30], if the VE is lower than 0.5, yet the CR is higher than 0.6, the reliability of the variable is still acceptable, so JR for second-order CFA is still reliable. The results of SLF are 0.91 (JA), 0.41 (RC5SS), 0.43 (CWS). The results of job resources were 0.63 for CR and 0.39 for AVE. The results showed that the SLF for each variable was 0.91 (JA), 0.41 (SS), and 0.43 (CWS). Also, the results for the reliability of JR are 0.629 (CR) and 0.39 (VE).

After that, the researcher also used this model to examine the goodness-of-fit model. The value of RMSEA on this model was 0.073, which means it has a good fit because it has a value below 0.08. The other goodness-of-fit values that this model had were NFI (0.94), NNFI (0.96), CFI (0.97), IFI (0.97), and RFI (0.93). All of these have a coefficient of >0.90 , so the results show that NFI, NNFI, CFI, and I also had a good fit. GFI had a value of 0.82, which means the result was a marginal fit [31].

As the researcher stated earlier, there were 7-hypotheses in this research that proceeded by LISREL 8.80. The results showed that some of the hypotheses were not significant. All of the results were stated in figure I. The first hypothesis of this research was that RC positively affects EE. However, the processed findings revealed that RC was not statistically impacting EE ($t = 0.55$). Not only that but hypothesis 2 also showed that JR does not affect EE ($t = -1.19$). Therefore, the results rejected H1 and H2. Next, the researchers conducted the H3, which tested whether WFC impacts EE ($t = 2.21$). The last two direct hypotheses of this research were whether RC has a positive and JR harms EE. Fortunately, the researcher found that RC increases ($t = 2.21$) and JR decreases ($t = -2.09$) WFC, so H4 and H5 were accepted. Finally, the researcher concludes that H1 and H2 were unacceptable, while H3, H4, and H5 are acceptable. The results can be seen in Fig. 1.

In addition, the researcher conducted a mediation test that was analyzed by LISREL 8.80. In this research, the researcher found that WFC has an intervening impact between RC and JR to EE. The result showed that the coefficient between RC to EE ($t = 2.21$) and between JR to EE ($t = -2.09$) has a higher value than the t-value standard ($t = 1.96$). In the end, H6 and H7 also accepted what happens when the results test the indirect link but do not support the direct relationship. Based on the results, the researcher rejected two and accepted five hypotheses.

The first two results showed job characteristics, such as role conflict and job resources, didn't affect public accountant workers' emotional exhaustion. These results were supported by previous studies. First, the prior study by Meliá and Becerril [34] supports the lack of a substantial relationship between role conflict and emotional exhaustion. The researcher assumed that the work characteristics of a public accountant's job



Lastly, researchers discovered a novel relationship between job characteristics and emotional exhaustion that can get mediated by work-family conflict. As a result, the researcher anticipated that role conflict of work experienced by public accountant employees will raise conflicts between work and family and worsen emotional exhaustion. On the other hand, job resources will lessen work-family conflicts and help public accountant employees recover from their emotional exhaustion.

Other results of this study stated that role conflict, job autonomy, supervisor support, and co-worker support impact work-family conflict. So, the researcher concluded that role conflict in public accountants can promote the conflict between the job and family

responsibilities of the workers. On the other hand, job resources can help public accountant workers to reduce it with job autonomy, supervisory support, and co-worker support. Furthermore, the researchers discovered that WFC affected emotional exhaustion. So, in conclusion, the conflict between the role in their jobs and family, created by the WFH work technique, can increase emotional exhaustion in the workers.

This study also discovered that WFC mediates the association between job characteristics and emotional exhaustion in public accountant employees. For that reason, the researcher assumed that role conflict, which appears from the worker context, impacts conflict between work and family, which is created by a non-worker context and can increase the emotional exhaustion of public accountant workers. On the other hand, various job resource forms, such as job autonomy, supervisory support, and co-worker support, can help workers feel less emotionally exhausted through WFC. In summary, work-family conflict fully mediates the effect of job characteristics, such as role conflict and job resources, on the emotional exhaustion of public accountant workers.

According to this study, WFC occurs when employees have no time to do activities with their families because they spend their time at work. As a result, it would help the workers if the companies could set up explicit working hours for employees, especially when working from home. Also, the workers need to learn how to manage their work duration to avoid sacrificing family time for work. Role conflict can arise when two or more jobs are assigned to the workers by two or more people at work. Therefore, the company must be able to provide clear instructions regarding who has the authority to give a task assignment to workers. Additionally, the company can provide training to the workers about how to handle some circumstances where they have a role conflict. So going forward, employers will expect workers to be able to manage it and perform their duties.

Resources at work can help employees to reduce their emotional exhaustion by lowering the level of work-family conflict. Employee autonomy in choosing their path and setting their work procedures is one type of owned job resource. The organization must be able to do so to give employees the flexibility to manage their work. In addition, the other forms of job resources show that help provided by the supervisor on work-related issues can help the workers decrease work-family conflict and emotional exhaustion. As a result, the researcher suggests that leaders should have an urge to show empathy and be open to hearing employee concerns when necessary.

Finally, the researcher discovered that co-worker support helps individuals decrease their WFC and emotional exhaustion. Therefore, some advice for co-workers is that they need to be ready to help the workers who are in need. In addition, individuals must be proactive in locating their job resources, including being brave in making decisions and determining how they work, being open to their supervisors and telling their issues, and not being afraid to ask for help from their co-workers. By that, the individuals may also be relieved from both work-family conflict and emotional exhaustion.

There are some limitations to this study. As stated before, this study only used two groups of public accountants, the Big Four and Non-Big Four, whereas PPPK [32] mentioned that there are five groups of public accountants. Therefore, the research is expected in future research to use five groups of public accountants. The other limitation is this research only focused on collecting data from DKI Jakarta, while data stated by

OJK [33] confirmed that there is a public accountant firm around Indonesia. Thus, the researcher also expects to see another research with the same topic from other places except for DKI Jakarta so that the researcher can see whether there will be a different result based on a different location.

Acknowledgments. The authors feel grateful to the journal's anonymous reviewers for the helpful comments to improve this research.

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