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The Effect of Job Demands on Burnout with Job Resources as A Moderator Among External Auditors

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ABSTRACT
External auditors who work at public accounting firms, experience burnout exceeding the average level when compared to other professions. Individuals who experience burnout are more prone to mental and health problems. Job demands have been known to be one of the main predictors of burnout. Literature studies suggest that magnitude of job demands and burnout is inconsistent. Therefore, there is a possibility of a moderating variable that affects it. The aim of this study is to find out: (a) job demands affect burnout among external auditors; and (b) job resources act as moderating variable in the association between job demands and burnout among external auditors. This research adopted a quantitative and non-experimental study which involved 170 external auditors. The regression analysis suggests that job demands significantly affects burnout. However, job resources fails to be the moderator. This study has implications for both, theoretically and practically.

Keywords: *Burnout, job demands, job resources, moderator and external auditors*

1. INTRODUCTION

Work is an essential aspect for every human life. When it is meaningful, work can cause satisfaction and enable individuals to support themselves and their families [1]. Healthy working individuals are more likely to have high levels of productivity. Hence, work activities are best performed when they are in physically healthy and positive mind [2].

It is evident that individuals are required to rest after working for long hours. This resting period is supposedly the time when individuals are detached from their work, relax and perform activities that they are fond of. However, in reality, individuals are often expected by their superiors to remain "connected" at all times [3]. Eventually, the volume and pace of work can potentially affect individuals not to perform at the optimal level—resulting in work-related fatigue that is experienced for long periods of time, such as feeling completely drained after a whole day of working, inability to relax after work. These phenomena in psychological terms are also known as burnout [3][4].

Burnout is a term to describe when employee is extremelly tired, causing them not to work effectively and efficiently [4].

Abuaddous et al. [5] suggested that different professions experience different levels of burnout. Among the two types of the auditing profession (internal and external auditor), it was found that the burnout rate experienced by external auditors is at a level that exceeds the average when compared to other professions such as physiotherapists and social workers. External auditors are recruited to evaluate the validity and reliability of various companies based on their published financial statements [6]. They are often found working for public accounting firms, such as the famous Big Four firms (EY, PwC, KPMG or Deloitte) [7]. As of 2019, there are already 292 public accounting firms in Indonesia [8]. This shows that there are many external auditors in Indonesia who are prone to experience burnout from their work.

External auditors often experience high levels of stress and fatigue, and have cynical attitudes toward their clients or colleagues [9]. It was later found that this cynical behavior (emotional impairment) also applies to families, especially during busy season. Besides, external auditors often experience lack of energy to keep working and feel a strong aversion toward their job [10].

One of the main predictors of burnout is job demands [11]. Some examples of job demands in the workplace are work pressure, emotional and cognitive demand, role conflict, and hassle (complexity) [13]. Work pressure is defined as a state that causes tension or pressure related to the work task being carried out [14]. Emotional demand is an aspect of work that requires frequently in contact with customers or clients [15]. Hassle refers to an obstacle or barrier between the individual and the goal, in the context of work, these constraints can be in the form of damage to equipment or inappropriate behavior of coworkers [16]. Cognitive demand is a cognitive skill or ability that is required in a job [17]. Role conflict refers to a condition when an individual has two (or more) opposite expectations from two different superiors [9]. While role ambiguity refers to the inadequate information, unclear policies and directions, and uncertain authority in work settings [9].

Job demands are commonly experienced by external auditors. External auditors are often required to work overtime each week during busy season to meet client deadlines (work pressure), they also experience conflicting expectations from two different superiors (role conflict) [10]. In addition to role conflict, external auditors are also vulnerable to role ambiguity when compared to internal auditors. This is because: (a) the boundary-spanning nature of external auditors (as service providers, external auditors are the "face of the company"; they are responsible to build relationships with many people, both from inside and outside the organization (clients), with diverse needs and expectations); (b) the potential for conflicting (different) expectations from the client and the company, and; (c) the complexity of modern-day auditing [18].

Many literature studies have consistently shown that job demands positively and significantly affect burnout [19][20]. However, there is inconsistency in terms of the relationship's strength. Xian et al. [19] discovered that its relationship is positive and significant—namely exhaustion and cynicism (r = 0.618, 0.338 respectively). Contrary, Akca and Küçükoğlu [20] found a positive and significant relationship with r = 0.242. Based on Cohen's [21] rule of thumb, it is stated that an r value from 0.10 to 0.30 shows a weak relationship, while an r value between 0.30 to 0.50 illustrates a moderate relationship, and an r value above 0.50 depicts a strong relationship between the two variables. In other words, Xian et al. [19] showed that the effect size of its relationship was strong. Meanwhile, the research conducted by Akca and Küçükoğlu [20] showed that the strength was weak. Due to the inconsistent findings [19][20], one might say that there is a possibility of a third variable that influences its strength. This third variable is called a moderator. Moderator variables are known to strengthen or weaken the relationship between the possible predictor and outcome [22].

It is likely that job resources can be the moderating variable in the linkage of job demands and burnout. Some examples of job resources include social aid from colleagues/management, autonomy, feedback, opportunities for development and coaching [13]. Autonomy refers to how much an employee is given the opportunity to complete their job according to their own way [23]. Social aid means the help and support or encouragement from superiors or colleagues [24]. Opportunities for development refers to promotion prospects, job security and status consistency [25]. Coaching refers to a set of development-focused behaviors, in which the supervisor provides constructive information and direction [26]. Lastly, feedback refers to the information provided regarding the effectiveness of individual job performance [23].

Job resources could possibly moderate on the impact of job demands towards burnout can be justified theoretically by the Job Demands-Resources (JD-R) Model. This model states that job resources act as a buffer that lowers down organisational stressors, or reduce the health-damaging consequences of job demands. [27].

Empirically, there are several reasons why job resources can act as moderator namely: (a) job resources affects burnout; (b) job resources affects job demands; and that (c) job resources have been proven to be a moderating variable.

First, job resources affects burnout can be proven by a research conducted by Chen and Chen [28], which involved 807 Taiwanese nurses. Data were collected from self-administered questionnaire. The results showed that job resources affects burnout significantly.

Second, job resources affect job demands is shown by Clays et al. [29]. Their research involved 14,337 middle aged men from manufacturing, and public sector. It revealed that social aid buffered the outcome of physical work demands.

Last but not least, based on previous studies, for instance as in Krainz et al. [30], job resources have been proven to function as a moderator. They explained that information (job resources) related to organizational change has a significant influence between workload (job demand) and mental health among 383 public transportation drivers; in other words, high awareness of information (job resource) can buffer the negative impact affecting employees' health. Moreover, Sommovigo et al. [31], showed similar findings. The data were based on 96 Italian employees after completing questionnaire during face-to-face meetings. It was later found that job control and assistance from management moderated the association between job demands and psychological health.

Based on the description above, it is shown that job resources could moderate the effect of job demands towards burnout. However, literature studies that focus on these three variables using external auditors as participants is scarce. Hence, the objective of this research is to examine these three variables. External auditors are chosen in this study because the profession is often experiencing role conflict and role ambiguity, causing extreme stress [18]. Hence, the hypotheses are:

H_1: job demands significantly and positively affect burnout among external auditors

H_2: job resources moderate the relation of job demands and burnout among external auditors.

2. RESEARCH METHODOLOGY

This research was a quantitative and non-experimental research. The participants of this study consisted of 170 external auditors (M=25.04 years old, 59.4% females, 43.5% had two to three years of auditing experience, 51.8% as junior auditors, and 61.8% worked at Big Four firms).

2.1. Scale of Burnout

Burnout Assessment Tool (BAT) was used to assess the burnout [4]. BAT has been adapted into Bahasa Indonesia under the supervision of three bilingual experts in Industrial and Organisational Psychology. BAT consists of a total of 23 items, with four dimensions, namely exhaustion (eight items); mental distance (five items); cognitive impairment (five items); and emotional impairment (five items).

Table 1 Job demands on burnout

	B	***SE***	***p***
Job Demands	0.627	0.049	0.000

The Cronbach's Alpha value for exhaustion, mental distance, cognitive impairment and emotional impairment are 0.850, 0.718, 0.885, and 0.848 respectively. In addition, of all the 23 items, there was one item from mental distance with a corrected item-total correlation value that was below 0.2. Therefore, that particular item was discarded, and the Cronbach's Alpha value for mental distance increased to 0.817. BAT also uses a five-point Likert scale, from 1 (never) to 5 (always).

2.2. Scale of Job Demands

Job Demands Resources Questionnaire was used to assess job demands [32] which has been adapted by Lestari [33]. The JDR Questionnaire consists of 40 items, with 23 items measuring job demands. This tool has 5 dimensions, namely emotional demands (six items); hassle (five items); work pressure (four items); cognitive demands (four items); and role conflict (four items). In addition, role ambiguity was assessed with the instrument originated by Rizzo et al. [34] which has been adapted by Agustina [35]. This measuring tool consists of 8 items.

The Cronbach's Alpha value for emotional demands, hassle, work pressure, cognitive demands, role conflict, and role ambiguity are 0.726, 0.789, 0.697, 0.662, 0.716, and 0.829 respectively. The JDR Questionnaire uses a Likert scale that ranging from 1 (never) to 5 (always).

2.3. Scale of Job Resources

Job Demands Resources Questionnaire was used to assess job resources [31] which has been adapted by Lestari [33]. The JDR Questionnaire consists of 40 items, with 17 items measuring job resources. This tool has 5 dimensions, namely autonomy (three items); social support (three items); feedback (three items); opportunities for development (three items); and coaching (five items).

The Cronbach's Alpha value for autonomy, social support, feedback, opportunities for development and coaching are 0.591, 0.671, 0.663, 0.750 and 0.843 respectively. The JDR Participants are required to answer using a scale from 1 (never) to 5 (always).

3. FINDINGS AND DISCUSSIONS

3.1. Findings

3.1.1. Job Demands on Burnout

Regression analysis shows that job demands affects burnout among external auditors in the positive direction (b = 0.627, SE = 0.049, p = 0.00 <0.05), which implies that when the job demands are high, an individual will tend to experience burnout. The analysis results can be seen in Table 1.

3.1.2. Moderation Analysis

Moderation (interaction) analysis using Hayes PROCESS indicates that job resources affect burnout on external auditors in the negative direction (b = -0.200, SE = 0.088, p = 0.025 (< 0.05). However, job resources failed to be moderating variable in the association of job demands and burnout. The result can be seen in Table 2.

Table 2 Moderation analysis

	B	***SE***	***p***
Job Resources	-0.200	0.088	0.025
Interaction (Job demands*Job resources)	0.002	0.004	0.677

3.1.3. Additional Data Analyses

In this study, some additional data analyses were also carried out. The first additional data analysis portrays that among the six dimensions of job demands, role ambiguity contributed the most toward burnout (R^2 = 0.460, p = 0.000). As for job resources, it was revealed that opportunities for development contributed the most toward burnout (R^2 = 0.067, p = 0.001).

The next additional analysis was mostly to see whether workplace (Big Four and Non-Big Four public accounting firms) affects the level of burnout (per dimension). It was found that external auditors who work at Big Four significantly experienced higher levels of exhaustion and mental distance. These analyses can be seen in Table 3 and Table 4.

Table 3 Exhaustion based on workplace

Workplace	**Mean**	***p***
Big Four	3.502	0.000
Non-Big Four	3.032	

Table 4 Mental Distance based on workplace

Workplace	**Mean**	***p***
Big Four	2.585	0.014
Non-Big Four	2.308	

The last additional data analysis illustrated that texternal auditors who have worked for one-year experienced higher level of social support when compared to those who have worked for over three years. This analysis can be seen in Table 5.

Table 5 Social support based on experience

Experience	**Mean**	***p***
1 year	4.279	0.014
2 -3 years	4.027	
>3 years	3.875	

3.2. Discussions

Result shows that job demands affects burnout significantly positive among external auditors. Therefore, H_1 is accepted. This finding is similar to Xian et al. [19]. Meanwhile, job resources affects burnout negatively and that supports Chen and Chen's [28] findings. This is because job resources can create forceful backing to cope with stressful routines and unexpected situations [28].

Next, the results of moderation analysis (interaction) showed that job resources fails to be the moderayting variable. Based on this finding, H_2 is rejected, which support the findings of Ståhl et al. [36], who concluded that psychological demands do not affect burnout in a supportive work environment (job resource) or an unsupportive work environment. As supportive work environment is considered part of job resources [13], Ståhl et al [36] finding could be interpreted that job resources could not moderate psychological demands and burnout.

One possible explanation on the failure of job resources as a moderator in this study can be explained by Lunau et al. [37]; through their research, it was shown that the assumption that job resources weaken the linkage between psychosocial work stressors and depression was only confirmed for social support, and the interaction effect became insignificant when the depression experienced was at baseline level; which means that job resources fails to be the moderating variable. Lunau et al. [37] further explained that this may be due to only certain or specific job resources that alters the impact of psychosocial work stressors towards depression. With that, there could be a possibility that the job demands and job resources used in this research are not specific enough for external auditors. It means that the questionnaires that were used were not specifically made for the profession (in this case for external auditors). This would eventually explain why this research was unable to detect the moderating effect of job resources. Hence, it is essential to know the specific job resources in every profession as to see its buffering effect.

The first additional data analysis revealed that role ambiguity contributed the most toward burnout among external auditors (46.0%). This result is aligned with Fisher's [18] findings. One of the main reasons is because external auditing is known to have a steep learning curve, especially in the initial years. The complex and technical nature of the profession also only make things more difficult [18].

The next additional data analysis showed that external auditors who work at Big Four tend to encounter more exhaustion and mental distance when compared to those who work at Non-Big Four firms. Buchheit et al. [38] also showed similar findings, where it was stated that accountants (audit and taxation departments) who work at Big Four tend to have higher level of burnout compared to those in Non-Big Four. This may be due to the fact that non-Big Four firms rarely audit large companies (public companies), so there are less audit steps (work process) that have to be done [39].

Another additional data analysis revealed that external auditors who have worked for one year experienced higher level of social support when compared to those who have worked for over three years. One possible explanation is that public accounting firms would often ask their experienced staff to guide junior staffs [9]. Hence, those who are still in their first year may receive guidance or assistance more often when working.

As mentioned before, the job demands and job resources used in this research were not specifically identified for external auditors, which in turn, made it rather difficult to detect the moderating role of job resources. This could be taken as a limitation of this study. Based on that, researchers suggest for further research to at first identify the specific job demands and job resources in a profession. This can be done through deeper literature studies or by conducting direct interviews with a number of practitioners in the targeted profession [37].

Future studies may also use personal resources as a moderator, as shown by Grover et al. [40] who revealed that mindfulness (as an example of personal resources) was able to alter the relation of demand and stresses.

Although this study does not support the moderating effect of job resources, it clearly shows that job demands has positive and significant effect towards burnout, with role ambiguity having the most contribution toward burnout. Therefore, it is recommended for public accounting firms to: (a) train their supervisors, or managers to reduce role ambiguity of their employees [41]; (b) simplify complicated administrative procedures as an effort to make work processes to run smoother (hassle); and (c) reduce work deadlines that are too brief or short to decrease work pressure.

4. CONCLUSIONS

The study has two main conclusions. First, supporting the hypothesis that job demands positively and significantly affect burnout among external auditors. Second, although result shows the failure of job resources as a moderator, this finding actually supports the statement made by Lunau et al. [37] to stress the importance in identifying the specific type of job resources in every profession in order to detect its moderating effect.

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