



BOOK OF PROCEEDINGS

6th SEABC 2020

Sriwijaya Economics, Accounting, and Business Conference
International Seminar and Conference

**“VUCA 2.0 :
HOW TO SURVIVE THE UNSTEADY WORLD?”**

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**Faculty of Economics, Universitas Sriwijaya
Palembang, Indonesia**



6th Sriwijaya Economics, Accounting, and Business Conference (SEABC) 2020

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6th Sriwijaya Economics, Accounting, and Business Conference (SEABC) 2020

FOREWORD



Assalammualaikum Wr. Wb

Welcome to the Sriwijaya, Economics, Accounting and Business Conference (SEABC). SEABC is scholarly activity consists of international seminar and conference that is expected to give contribution and identify national economic policy, especially in facing ASEAN economic community. In 2020, SEABC is running its sixth year and taking a theme of “VUCA 2.0 : How to Survive Unsteady World ?”.

The Faculty of Economics of Universitas Sriwijaya has organized this important seminar and conference. Many individuals have put that hard work to make this event becomes reality. The papers presented at this conference and included in this proceedings are expected to give contribution to research and technology development (IPTEK).

At last, we would like to thank for all the participants and the presenters that are willing to present their ideas and make this conference possible. We hope this proceedings can be a reference to build our nation and country.

Wassalammualaikum Wr. Wb

Prof. Dr. Mohamad Adam, S.E., M.E.
Dean of Faculty of Economics
Universitas Sriwijaya



6th Sriwijaya Economics, Accounting, and Business Conference (SEABC) 2020

FOREWORD



Assalammualaikum Wr. Wb

I am delighted to welcome you to the 6th Sriwijaya, Economics, Accounting and Business Conference (SEABC). SEABC is scholarly activity consists of international seminar and conference that is expected to give contribution and identify national economic policy, especially in facing ASEAN economic community. In 2020, SEABC is running its sixth year and taking a theme of “VUCA 2.0 : How to Survive Unsteady World ?”.

The Economics Faculty of Universitas Sriwijaya have organized this important seminar and conference. This year is special. All of us can't predict this before, the pandemic of Covid – 19. That thing makes all seminar and conference activity do by online. The 6th SEABC conference papers were peer reviewed for technical and editorial content by a dedicated committee of referees. We accept nearly 90 papers for oral presentation from 10 countries. These papers were presented in 2 days, 4 sessions each day.

Finally, I would like to thank for all the presenters that are willing to present their ideas and make this conference possible. We hope this proceeding book can give contributes to research and technology development .

Wassalammualaikum Wr. Wb

Agung Putra Raneo, S.E., M.Si
Chairman 6th SEABC
Universitas Sriwijaya



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THE EFFECT OF STRESS AROUSAL AND SUPERVISOR SUPPORT ON BURNOUT IN LOCAL GOVERNMENT INTERNAL AUDITORS

Agil Novriansa^{*}, Aryanto², Burhanuddin³

Accounting Department, Faculty of Economics, Universitas Sriwijaya^{1,2,3}
agilnovriansa@unsri.ac.id

Abstract

Purpose: The aim of this study is to examine empirically the effect of stress arousal and supervisor support on burnout dimensions.

Research Methodology: This study used an online survey method with a questionnaire. The sample of this study is the local government internal auditors in the Regency/City Government Inspectorate in Southern Sumatra Province. The total number of respondents in this study were 163 local government internal auditors from 17 Regency/City Inspectorates in 4 provinces in Southern Sumatra.

Results: The results of this study show that stress arousal has a positive effect on emotional exhaustion and depersonalization, but there is no effect stress arousal on reduced personal accomplishment. Furthermore, the results of this study show that supervisor support has a negative effect with emotional exhaustion, depersonalization and reduced personal accomplishment.

Limitations: This study only examines the phenomenon of burnout in terms of the influence of stress arousal and supervisor support on the burnout dimension. This study has not examined more comprehensively the effect of these two variables on the burnout dimension in terms of gender differences.

Contribution: The contribution of this study extends the external validity of the study (Smith et al., 2017), (Smith & Emerson, 2017), and (Charoensukmongkol et al., 2016) by examining whether the results of their study can be generalized in different organization type. This study will test the research model on local government internal auditors.

Keywords: *burnout, stress arousal, supervisor support, local government internal auditors*

1. INTRODUCTION

Smith et al. (2007) as cited by (Smith & Emerson, 2017) extend the research model of the relationship between role stress and burnout in accounting by adding a stress arousal variable which is positioned as a consequence of role stress and antecedents of burnout, and testing it as a mediating variable in the relationship between role stress and burnout. The results of his study show empirical support for statements (Smith, Davy, & Everly, 2006) regarding the order of stress arousal and burnout in the accountant stress model. (Smith et al., 2006) state that burnout and stress arousal are both a response to environmental stressors, but stress arousal represents a direct response to environmental stressors so that stress arousal can have a direct effect on burnout in addition to functioning as a mediating influence between elements of work stress and burnout. The results of the study (Smith, Emerson, & Everly, 2017) and (Smith & Emerson, 2017) found a relationship between stress arousal and individual components of burnout.

Social support can come from supervisors, coworkers, family, organizations and so on. (Charoensukmongkol et al., 2016) examined the role of supervisor support and co-worker support on burnout using a sample of supervisors and employees from two universities in South Texas. The results of his study indicate that co-worker support has a negative relationship with emotional exhaustion and depersonalization but not with reduced personal accomplishment, while supervisor support has a negative relationship with all aspects or dimensions of burnout. Employees who feel they receive good support from their superiors tend to report lower burnout (Charoensukmongkol et



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al., 2016). The results of this study (Charoensukmongkol et al., 2016) indicate that supervisor support can be used as an effective strategy in reducing burnout.

This study examines the effect of stress arousal and supervisor support on burnout dimensions. This study extends the external validity of the study (Smith et al., 2017), (Smith & Emerson, 2017), and (Charoensukmongkol et al., 2016) by examining whether the results of their study can be generalized in different organization type. This study will test the research model on local government internal auditors. This study will use a different type of measurement for the burnout variable from previous researchers. Most of the researchers previously used the Maslach Burnout Inventory (MBI) which consisted of 22 question items to measure burnout (Charoensukmongkol et al., 2016; Chong & Monroe, 2015; Sochos, Bowers, & Kinman, 2012). (Singh, Goolsby, & Rhoads, 1994) found that MBI failed to capture the complexity of role-set boundary spanning personnel so they proposed a Multidimensional Role-Specific Burnout (MROB) measure that used 24 items for 3 conceptual dimensions of burnout and 4 target role senders (direct supervisor, top management, colleagues and customers).

The MROB is very appropriate for measuring burnout in local government internal auditors compared to MBI. Internal auditors fill critical boundary spanning roles in their organizations by the way they interact with and evaluate managers throughout the organization and report audit results to top management and the audit committee (Fogarty & Kalbers, 2006). The MROB instrument allows internal auditors to report their potential variable pressures regarding supervisors (direct supervisors), coworkers, top management, and clients (audited managers) (Fogarty & Kalbers, 2006). In the context of local government internal auditors, MROB allows them to report indications of pressure or burnout conditions caused by interactions with direct superiors, colleagues, managers of Regional Apparatus Organizations and top management or the Regent through the Regional Secretary. This suggests that MROB is an appropriate measure of burnout variables for local government internal auditors.

2. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

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 acquire new resources (acquisitions) (Halbesleben, Neveu, Paustian-Underdahl, & Westman, 2014). Resources are defined as objects (for example: tools), personal characteristics (for example: emotional stability), conditions (for example: social support) and energy (for example: money) that are valued by individuals as a means of obtaining and strengthening resources (Alarcon, 2011). COR theory is based on several principles, i.e. (1) the advantage of losing resources and (2) investment in resources (Halbesleben et al., 2014; Hobfoll, 2001).

Based on the COR theory, emotional exhaustion occurs first, then depersonalization appears as a maladaptive coping mechanism to deal with excessive demands and lack of resources (Alarcon, 2011). However, this maladaptive coping style led to reduced personal accomplishment (Alarcon, 2011). This event starts a spiral of resource loss, which is a burnout process (Alarcon, 2011).

Burnout

Burnout is defined as a psychological syndrome of emotional exhaustion (emotional exhaustion), depersonalization (depersonalization), and reduced personal accomplishment that can occur among individuals who work with other people in certain capacities (Maslach, 1993 as cited (Brouwers, Evers, & Tomic, 2001). Burnout consists of 3 dimensions, namely emotional exhaustion, depersonalization, and reduced personal accomplishment. Emotional exhaustion is a chronic state of physical and emotional depletion resulting from excessive work demands and continuous inconvenience (Wright & Cropanzano, 1998) Depersonalization refers to a negative, unfeeling response, or too detached and indifferent to others (eg. clients, co-workers) (Janssen, Schaufelie, &

Houkes, 1999; Smith & Emerson, 2017). Reduced personal accomplishment refers to on decreasing one's feelings about competence and achievement success in work (Janssen et al., 1999).

Supervisor Support

Supervisor support is defined as the extent to which direct supervisors provide encouragement and support employees in their work groups (Griffin, Patterson, & West, 2001). (Charoensukmongkol et al., 2016) examined the role of supervisor support and co-worker support on burnout using a sample of supervisors and employees from two universities in South Texas. The results of their study show that co-worker support has a negative relationship with emotional exhaustion and depersonalization but not with reduced personal accomplishment, while supervisor support has a negative relationship with all aspects or dimensions of burnout. Employees who feel they receive good support from their superiors tend to report lower burnout (Charoensukmongkol et al., 2016).

Hypothesis Development

H_{1a} : *Stress arousal* has a positive effect with *emotional exhaustion*

H_{1b} : *Stress arousal* has a positive effect with *depersonalization*

H_{1c} : *Stress arousal* has a positive effect with *reduced personal accomplishment*

H_{2a} : *Supervisor support* has a negative effect with *emotional exhaustion*

H_{2b} : *Supervisor support* has a negative effect with *depersonalization*

H_{2c} : *Supervisor support* has a negative effect with *reduced personal accomplishment*

3. RESEARCH METHODOLOGY

This study used a survey method with a questionnaire. The survey used is an online survey, which is sending a questionnaire via email or social media. The sample of this study is the local government internal auditors. The object of this research is the auditors of the Regency/City Government Inspectorate in Southern Sumatra Province, consists of South Sumatra Province, Lampung Province, Bengkulu Province and Bangka Belitung Province. The sampling technique was carried out using purposive sampling method with criteria or judgment sampling. The sample criteria of this study are (1) Auditor of the Regency/City Government Inspectorate who has a functional position as auditor (JFA) or a functional position to supervise the administration of government affairs in the regions (JP2UPD) because the two functional positions are assigned to carry out supervisory activities in government agencies and regional institutions. (2) Regency/City Government Inspectorate auditors who have been conducting audit assignments for at least 1 year.

Burnout is defined as a psychological syndrome of emotional exhaustion, depersonalization and reduced personal accomplishment that can occur among individuals who work with other people in certain capacities (Maslach, 1993 as cited (Brouwers et al., 2001). Burnout was measured using 8 question items from the Multidimensional Role-Specific Burnout (MROB) instrument developed by (Singh et al., 1994). Each question was measured using a 5-point Likert scale ('1' = 'never' up to '5' = 'always'). The instrument will be slightly modified to be relevant to the condition of the local government internal auditors. This instrument has been used by several previous researchers and has good validity and reliability (Fogarty & Kalbers, 2006; Fogarty, Singh, Rhoads, & Moore, 2000; Smith et al., 2006).

Stress arousal is defined as sufficient predictable stimulation of the psycho-physiological system (mind-body) in which, if prolonged, can tire or damage the system to the point of malfunction or disease (Girdano and Everly, 1986 as cited (Smith & Emerson, 2017)). Stress arousal was measured using the Stress Arousal Scale 4 (SAS4) developed by (Smith, Everly, & Haight, 2012). The 4-item scale is designed to measure worry and rumination which is a component of stress arousal (Smith & Emerson, 2017). SAS4 is measured using a 4-point Likert scale ('1' = 'rarely or never' to '4' = 'almost always').

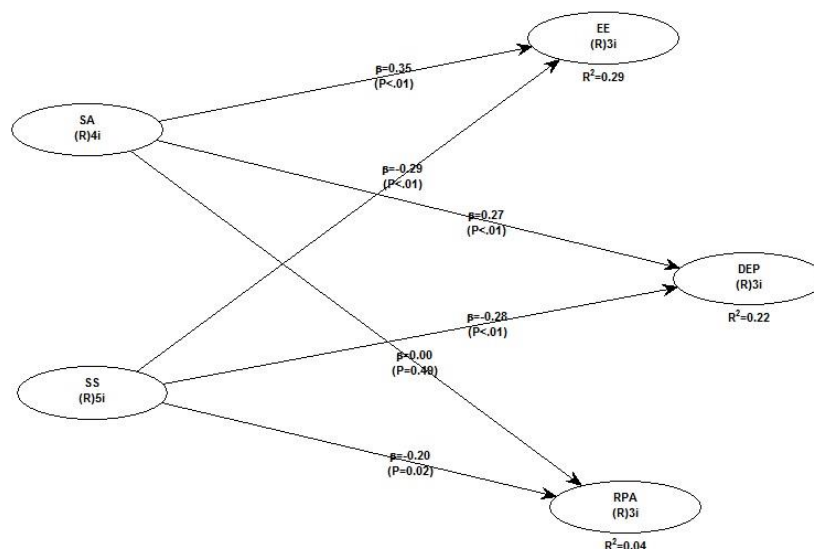
Supervisor support is defined as the extent to which direct supervisors provide encouragement and support employees in their work groups (Griffin, Patterson, & West, 2001). Supervisor support is measured by replacing the term organization with the term supervisor in the Survey of Perceived Organizational Support (SPOS) developed by (Eisenberger, Huntington, Hutchison, & Sowa, 1986). Eight items from 36 items with high loading values were adopted from SPOS to measure supervisor support (Items no 4, 8, 9, 13, 20, 22, 23, and 25; with loading values from 0.66 to 0.84) (Eisenberger, Stinglhamber, Vandenberghe, Sucharski, & Rhoades, 2002). Each question was measured using a 5-point Likert scale ('1' = 'strongly disagree' to '5' = 'strongly agree'). This method has also been carried out in research (Khelil, Akrouit, Hussainey, & Noubbigh, 2018) to measure supervisor support using a sample of internal auditors in the company, the loading values for the eight items range from 0.799 to 0.945.

4. RESULTS AND DISCUSSIONS

Respondent Profile

The total number of respondents in this study were 163 local government internal auditors from 17 Regency/City Inspectorates in 4 provinces in Southern Sumatra. The inspectorates consist of 10 Regency/City Government Inspectorates in South Sumatra Province, 4 Regency/City Government Inspectors in Bengkulu Province, 2 Regency/City Government Inspectors in Bangka Belitung Province, and 1 Regency/City Government Inspectorates in Lampung Province.

Most of the respondents in this study were over 36 years old (71.17%), male (49.08%) and female (50.92%), graduated from undergraduate degree (71.17%) and master degree (28.22%) from accounting major (25.15%). Most of the respondents in this study had work experience as auditors or examiners for 1-5 years (56.44%) and 6-10 years (31.90%). Most of the respondents in this study were local government internal auditors who had certification of functional auditor positions (88.34%) and P2UPD (11.66%). Most of the respondents in this study were local government internal auditors who have been involved in audit assignments more than 15 times (81.60%).



Validity and Reliability Test

Convergent Validity

The results of the loading value of several indicators from each construct in this study are above 0.50 with p-value <0.001 and the Average Variance Extracted (AVE) value for all constructs are above 0.50. These results indicate that all of the research variables have met the criteria for convergent validity. The result of convergent validity shows that most of the construct indicators of stress arousal,

supervisor support, and burnout meet the criteria of convergent validity. The stress arousal construct consists of 4 indicators, namely SA1, SA2, SA3, and SA4. The supervisor support construct consists of 5 indicators, namely SS2, SS3, SS4, SS6, and SS8, while 3 other indicators are taken out. All burnout constructs consisting of emotional exhaustion, depersonalization, and reduced personal accomplishment met the convergent validity criteria. The emotional exhaustion construct consists of 3 indicators, namely EE1, EE2, and EE3. The depersonalization construct consists of 3 indicators, namely DEP1, DEP2, and DEP3. The reduced personal accomplishment construct consists of 3 indicators, namely RPA1, RPA2 and RPA3.

Discriminant Validity

The result of 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 have met the criteria for discriminant validity.

Internal Consistency Reliability

The results of the analysis of the measurement model of this study indicate that all the constructs in this research model have Cronbach's alpha and composite reliability values above 0.60. This means that all the constructs of this research model have met the criteria for internal consistency reliability.

Hypothesis Testing and Discussion

The results of the analysis using structural equation modeling-partial least squares (SEM-PLS) using WarpPLS show that this research model has an APC value of 0.233 with a p-value <0.001, an ARS value of 0.185 with a p-value of <0.001, and an AVIF value amounting to 1.190. The results of the significant APC and ARS values (p-value <0.01) and the AVIF value less than 5 indicate that this research model has met the criteria for the Goodness of fit model.

The SEM-PLS analysis results also show that the emotional exhaustion construct has an R-squared of 0.29, which means that the variation of changes in emotional exhaustion variables that can be explained by stress arousal variables and supervisor support is 29%, while the rest is explained by other variables outside this research model. The R-squared depersonalization construct of 0.22 means that the depersonalization variable that can be explained by the stress arousal variable and supervisor support is 22%, while the rest is explained by other variables outside of this research model. R-squared for reduced personal accomplishment construct is 0.41 meaning that the reduced personal accomplishment variable which can be explained by stress arousal and supervisor support variables is 41%, while the rest is explained by other variables outside of this research model.

Table 1. Results of Hypothesis Testing

Hypothesis	Variable Relationship	Direction	Path Coefficient	p-values
H _{1a}	SA – EE	+	0,353	<0,001*
H _{1b}	SA – DEP	+	0,274	<0,001*
H _{1c}	SA – RPA	+	0,004	0,488
H _{2a}	SS – EE	-	-0,285	<0,001*
H _{2b}	SS – DEP	-	-0,278	<0,001*
H _{2c}	SS – RPA	-	-0,205	0,017*

***level of significance 10% (p-value < 0.10)

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

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

H_{1a} and H_{1b} states that stress arousal has a positive effect with emotional exhaustion, depersonalization and reduced personal accomplishment. The results of SEM-PLS analysis in Table 1 show that stress arousal has a positive effect with emotional exhaustion (path coefficient = 0.353, p-value <0.001) and stress arousal has a positive effect on depersonalization (path coefficient = 0.274,



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p-value <0.001). Meanwhile, stress arousal had no effect on reduced personal accomplishment (path coefficient = 0.004, p-value 0.488). This means that H1a and H1b are supported, while H1c is not.

H2a to H2c states that supervisor support has a negative effect with emotional exhaustion, depersonalization and reduced personal accomplishment. The results of SEM-PLS analysis in Table 1 indicate that supervisor support has a negative effect on emotional exhaustion (path coefficient = -0.285, p-value <0.001). Supervisor support has also a negative effect on depersonalization (path coefficient = -0.278, p-value <0.001). Furthermore, it is also found that supervisor support has a negative effect on reduced personal accomplishment (path coefficient = -0.205, p-value 0.017). This means that H2a, H2b, and H2c in this study are supported.

CONCLUSION

This study aims to examine the phenomenon of stress arousal and supervisor support against burnout in local government internal auditors. Based on the results of the SEM-PLS analysis, it shows that most of the hypotheses are supported. H1a, H1b, H2a, H2b, and H2c are supported, while H1c is not. The results of this study indicate that stress arousal has a positive effect on emotional exhaustion and depersonalization, while stress arousal has no effect with reduced personal accomplishment. The results of this study also indicate that supervisor support has a negative effect with emotional exhaustion, depersonalization and reduced personal accomplishment.

LIMITATION AND STUDY FORWARD

This study only examines the phenomenon of burnout in terms of the influence of stress arousal and supervisor support on the burnout dimension. This study has not examined more comprehensively the effect of these two variables on the burnout dimension in terms of gender differences. Future studies can analyze burnout from gender perspective using this research model.

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