

The Effect of Role Stress on Auditor Burnout (Empirical Study on the Denpasar City Inspectorate)

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ABSTRACT

The Denpasar City Inspectorate faces an imbalance in human resources with a ratio of 31 employees out of an ideal need of 104 people, potentially causing role stress that contributes to auditor burnout. This study analyzes the influence of role stress which includes role conflicts, role ambiguity, and role overload on burnout auditors at the Denpasar City Inspectorate. The research methodology uses an explanatory quantitative approach with a census method involving 31 internal auditor respondents. The questionnaire instrument used a Likert scale that was analyzed through multiple regression after meeting tests of validity, reliability, and classical assumptions. The results of the regression analysis showed an adjusted R² of 0.838, indicating that 83.8% of the burnout auditor variance was explained by role stress. Role conflicts demonstrated the dominant influence with a coefficient of 1.895 and significance of 0.000, followed by role ambiguity with a coefficient of 0.576 and significance of 0.009, and overload of roles with a coefficient of 0.517 and significance of 0.009. The conclusion of the study confirms that the three dimensions of role stress have a positive and significant effect on auditor burnout, with role conflict as the strongest predictor in this research model, thus confirming the urgency of implementing optimal human resource management to minimize the level of burnout and increase the effectiveness of the implementation of internal audits of local governments.

Keywords: Role Stress, Auditor Burnout, Inspectorate

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1. INTRODUCTION

The Denpasar City Inspectorate as an internal supervisory agency of the local government has a strategic responsibility in ensuring the implementation of good governance. Based on the Regulation of the Ministry of Home Affairs Number 23 of 2020 concerning Regional Supervision Policy in 2021, this organization must carry out six supervisory focuses including performance audit examinations, specific objective examinations, mandatory supervision, supervision of bureaucratic reforms, integrity enforcement, and

improvement of the capabilities of the Government Internal Supervisory Apparatus (APIP). This complexity is reflected in 46 coaching and supervision activities which are simplified into seven main activities, namely coaching, review, audit, evaluation, assessment, verification, and monitoring.

The fundamental problem faced is the drastic imbalance between the workload and the available human resources. The Denpasar City Inspectorate only has 31 employees, far from the ideal needs based on the Position Analysis (ANJAB) and

Workload Analysis (ABK) which should amount to 104 people (Organizational Section of the Denpasar City Government, 2020). This condition creates a work environment with excessive pressure that has the potential to cause extreme work stress for internal auditors. The results of the Public Satisfaction Survey for the first semester of 2024 show that the satisfaction value in the audit service division is below other service units, indicating that there are performance problems that may be related to work stress conditions.

The profession of internal auditor has characteristics that are very susceptible to *Role stress*. Because of the complexity of roles and the diverse expectations of various stakeholders, *Stress role* or role pressure is a condition when individuals face different and often conflicting expectations, causing role uncertainty and difficulty in performing tasks (Yusuf, 2014). In the context of the government's internal auditor, *Role stress* can manifest in the form of role conflicts (*Role Conflict*), role ambiguity (*Role ambiguity*), and excessive role load (*Role Overload*). This prolonged stressful condition has the potential to result in *Burnout*, which is emotional, mental, and physical fatigue syndrome that has an impact on decreased professional performance.

Concept *Burnout* It was first introduced by Freudenberger (1974) as a psychological stress syndrome with a negative response due to excessive work pressure. *Burnout* It is defined as a psychological syndrome experienced by individuals when experiencing emotional fatigue and depression that results in a decrease in work performance. In the context of internal auditors, *Burnout* can manifest as negative or dysfunctional behavior that has an impact on the

deterioration of audit quality (Wiryathi et al., 2014).

Previous research has shown significant inconsistencies in outcomes regarding the relationship *Role stress* and *Auditor Burnout*. Researchers found ambiguity and role conflicts had a significant impact on employee burnout, in line with research explaining that *Stressor Role* affect *Job burnout* (Shbail et al., 2018). Researchers confirm time pressure, work-family conflicts, and role ambiguity have a significant effect on work stress (Amiruddin, 2019). However, another study found different results on the auditors of the West Sulawesi Provincial Inspectorate (Ibrahim et al., 2022). In contrast, Samuel stated *Role stress* has no direct effect on *Burnout*, and Samae & Omidreza argue *Burnout* auditors are not affected by stress levels but rather by emotional stress (Salami, 2010; Samaei et al., 2017).

Inconsistencies are also seen in specific dimensions *Role stress*. Sumja and Astuti show *Role Conflict* has a positive effect on *Burnout*, but Noviana and Rahmawati found the opposite (Noviana & Rahmawati, 2018; Sumja & Astuti, 2021). To *Role ambiguity*, (Budiarsih, 2017) find positive influences, in contrast to (Utami & Jalil, 2021). While *Role Overload*, (Kusuma, 2018) show a positive influence, however (Utami & Jalil, 2021) declares to have no effect.

Based on *the research gap* and the specific conditions of the Denpasar City Inspectorate that face workload imbalances and indications of decreased public satisfaction, this study analyzes the influence of *role stress* on *burnout auditors*. Specifically, this study examines whether *role conflict*, *role ambiguity*, and *role overload* affect *auditor burnout* in audit service employees of the Denpasar City

Inspectorate? This research is expected to make an empirical contribution to the development of role theory in the context of government internal auditors as well as practical recommendations for management in managing human resources to prevent *burnout* and improve the quality of audit services.

2. METHOD

This study uses a quantitative approach with an explanatory research design that aims to analyze the influence of *Role stress* towards *Auditor Burnout* at the Denpasar City Inspectorate. The research population includes all internal auditors working in the internal audit and antifraud work unit division, including *Officer* business audits, *Officer* operational audits, *Officer* analysis and study, *Officer* reporting administration, and *Officer* passive supervision who has worked for at least one year. The sampling technique uses the census method by taking the entire population as a research sample. The research instrument is a questionnaire with a five-point Likert scale that has been tested for validity and reliability using correlation coefficients *bivariate* and *Cronbach's Alpha*. Primary data is collected through direct surveys to respondents to measure variables *Role Conflict*, *Role ambiguity*, *Role Overload* and *Auditor Burnout*. Data analysis uses multiple linear regression with

the help of statistical software, preceded by classical assumption tests including normality, multicollinearity, and heteroscedasticity to ensure that the regression model meets the requirements of parametric statistical analysis (Ghozali, 2018).

3. RESULTS AND DISCUSSION

Overview of Research Objects

The Denpasar City Inspectorate is a supervisory institution that plays a strategic role in realizing good *governance* in the era of regional autonomy. Based on Law Number 23 of 2014 concerning Regional Government, this institution has the main task of assisting the Mayor of Denpasar in the implementation of government in the field of supervision. The main functions of this institution include early prevention of irregularities in the implementation of government duties and regional financial management. The Denpasar City Inspectorate is directly responsible to the Mayor through the Regional Secretary, with an annual work program outlined in the Annual Supervision Work Program (PKPT). Supervision activities include regular audits, special audits, follow-up monitoring of audit results, evaluation of Government Agency Performance Accountability (AKIP), and socialization of regional financial management.

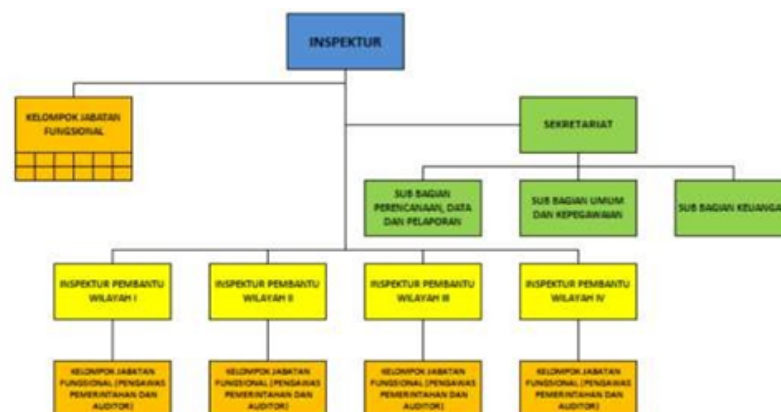


Figure 1. Organizational Structure of Denpasar City

The organizational structure of the Denpasar City Inspectorate shows a clear hierarchy in supporting the effectiveness of the implementation of the supervisory function. The organization is led by an Inspector who is directly responsible to the Mayor through the Regional Secretary, with a systematic division of duties through various inter-integrated sub-divisions to realize comprehensive and continuous supervision.

Respondent Characteristics

This study used a *purposive sampling* method involving 31 respondents who were employees of the Denpasar City Inspectorate. The respondent criteria include the head of finance, the head of the financial sub-sector, and ASN staff in the financial sector who have served for at least

one year and actively participate in the budgeting process. The distribution of respondents by gender showed a dominance of women at 64.5% compared to 35.5% of men, indicating a balanced gender representation in organizational structures. The education level of the respondents was dominated by Bachelor (S1) graduates as much as 67.7%, followed by Masters (S2) by 32.3%, showing adequate academic qualifications to carry out supervisory tasks. The respondents' position levels consisted of first auditor (64.5%), intermediate auditor (32.3%), and junior auditor (3.2%). All respondents have more than one year of work experience, ensuring a comprehensive understanding of organizational dynamics and the budgeting process within the Denpasar City Inspectorate.

Table 1. Respondent Characteristics

No.	Variable	Classification	Number (people)	Percentage (%)
1	Gender	Man	11	35,5
		Woman	20	64,5
Sum			31	100,00
2	Final Education	S1	21	67,7
		S2	10	32,3
		S3	0	0,0
Sums			31	100,00
3	Long Time Working	< 1 year	0	0,0
		> 1 year	31	100,0
Sum			31	100,00

4	Position Level	Stuttgart	10	32,3
		Young	1	3,2
		First	20	64,5
	Sum		31	100,00

Source: Primary data, 2025

The respondent characteristics data show the profile of Denpasar City Inspectorate employees who have adequate competence to carry out the supervisory function. The dominance of women in the research sample indicates active involvement in the budgeting process, while a high level of education and sufficient work experience are important capital in dealing with the complexity of regional audit and financial supervision tasks.

Validity and Reliability Test Results

Testing of research instruments is carried out through validity and reliability tests to ensure the quality of the data collected. The validity test used *product moment* correlation with the correlation coefficient value criterion greater than 0.30 ($r > 0.3$). The test results showed that all

indicators of *role conflict*, *role ambiguity*, *role overload*, and *auditor burnout* variables had correlation coefficient values ranging from 0.654 to 0.909, indicating excellent instrument validity. The results of the validity test showed that all statement items in the research instrument had a correlation coefficient value above 0.30 with a significance level of 0.000, confirming that all indicators were able to measure the construct in question precisely and accurately.

The reliability test used *Cronbach's Alpha* with a value criterion greater than 0.70. The test results showed *Cronbach's Alpha* values for *role conflict* (0.766), *role ambiguity* (0.889), *role overload* (0.910), and *auditor burnout* (0.943), confirming the very high reliability of the instrument.

Table 2. Reliability Test Results

No.	Variable	<i>Cronbach's Alpha</i>	Information
1	<i>Role conflict</i> (X1)	0,766	Reliable
2	<i>Role Ambiguity</i> (X2)	0,889	Reliable
3	<i>Role Overload</i> (X2)	0,910	Reliable
4	<i>Auditor Burnout</i> (Y)	0,943	Reliable

Source : Data processed, 2025

Excellent internal consistency in all variables shows that the research instrument is reliable and provides stable results when used repeatedly under the same conditions, making it suitable for further statistical analysis with a high level of confidence.

Description of Research Variables

Descriptive analysis uses a score interval with a range of 0.8 to categorize the level of respondents' perception of each research variable. The measurement criteria were divided into five categories: very low

(1.00-1.80), low (1.81-2.60), medium (2.61-3.40), high (3.41-4.20), and very high (4.21-5.00). This categorization aims to provide a clear interpretation of the level of respondents' perception of each variable studied. The score interval criterion shows that the higher the average score obtained, the better the respondent's response to the item or variable, providing an objective basis for interpretation in analyzing the level of respondents' perception.

The results of the descriptive analysis showed that *the burnout auditor* variable had an average value of 42.9032 or 3.30 per statement item, in the medium category. The *role conflict* variable showed an average value of 12.9032 or 3.23 per item, in the medium category. The *variable role ambiguity* has an average of 16.0645 or 3.21 per item, classified as moderate. The *role overload* variable showed the lowest average value of 14.0968 or 2.82 per item, in the medium category but close to low.

Table 3. Descriptive Statistical Test Results

	N	Minimum	Maximum	Mean	Std. Deviation
<i>Auditor Burnout</i>	31	21,00	53,00	42,9032	7,14308
<i>Role Conflict</i>	31	6,00	18,00	12,9032	2,45431
<i>Role Ambiguity</i>	31	9,00	20,00	16,0645	2,93184
<i>Role Overload</i>	31	6,00	20,00	14,0968	3,24915

Source: Data processed, 2025

Descriptive findings indicate that Denpasar City Inspectorate auditors experience moderate levels of *role stress* and *auditor burnout*, indicating potential problems that need management attention to prevent escalation that can affect employee performance and psychological well-being.

Classical Assumption Test Results

Classical assumption testing was carried out to ensure the validity of the regression model used in this study. The normality test using *the Kolmogorov-Smirnov* showed the value of *Asymp. Sig. (2-tailed)* of $0.068 > 0.05$, indicating a normal residual data distribution and meeting the regression analysis requirements. The multicollinearity test using *tolerance values* and *Variance Inflation Factor (VIF)* showed that all independent variables had a *tolerance*

value of > 0.1 and $VIF < 10$, confirming the absence of excessive correlation between independent variables. The results of the normality test with *a Kolmogorov-Smirnov value* of 0.151 and a significance of 0.068 showed that the residual data was normally distributed, meeting the fundamental assumptions for the use of multiple regression analysis. The results of the multicollinearity test showed no excessive correlation between independent variables, with *tolerance* values above 10% and VIF below 10 for all variables, confirming the independence between predictors in the model.

The heteroscedasticity test using *the Glejser* test showed a significance value of all variables greater than 0.05, indicating a homogeneous residual variance. The fulfillment of all classical assumptions validates the use of multiple regression

analysis and ensures the best *Linear Unbiased Estimator* (BLUE) estimation results, so that the statistical conclusions produced are reliable and have optimal inferential power.

Multiple Regression Analysis Results

Multiple regression analysis yielded the equation: $Y = 1.916 + 1.895X_1 + 0.576X_2 + 0.517X_3$, with a determination coefficient (*adjusted R square*) of 0.838. These results show that 83.8% of auditor *burnout variations* can be explained by a combination of *role conflict*, *role ambiguity*, and *role overload*, while 16.2% are

influenced by other factors outside the model. The F test yielded a significance value of $0.000 < 0.05$, confirming the feasibility of the regression model simultaneously. Individual hypothesis testing showed that *role conflict* had the most dominant influence with a coefficient of 1.895 and significance of 0.000, followed by *role ambiguity* ($\beta = 0.576$; $p = 0.009$) and *role overload* ($\beta = 0.517$; $p = 0.009$). All independent variables had a positive and significant effect on *auditor burnout*, indicating that increased role pressure would increase auditor fatigue levels.

Table 5. Multiple Regression Analysis Results

Type	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	1.916	3.454		0.555	0.584
Role conflict	1.895	0.260	0.651	7.300	0.000
Role Ambiguity	0.576	0.205	0.236	2.809	0.009
Role Overload	0.517	0.183	0.235	2.820	0.009
Dependent Variable	Burnout Auditor (Y)				
R Square	0,854				
Adjusted R Square	0,838				
F count	52,654				
Significance of F	0,000				

Source : Primary data processed, 2025

The findings of the regression analysis confirm the role *stress theory* in the context of the government audit profession, where the complexity and ambiguity of the role of internal auditors contribute significantly to *burnout syndrome* that can affect audit quality and professional well-being, with *role conflict* as the strongest predictor in this research model.

Discussion

The findings of the study confirm that the three dimensions *Role stress* have a significant impact on *Auditor Burnout* at the Denpasar City Inspectorate. Role conflicts (*Role Conflict*) shows the most dominant

influence, indicating that auditors face a dilemma when receiving simultaneously conflicting instructions. This phenomenon creates ongoing psychological tension, as described in the framework of Kelley's attribution theory, where auditors are subjected to excessive stress due to complex professional demands. Bureaucratic control mechanisms that are not in harmony with professional norms exacerbate this condition, in line with the findings (Sumja & Astuti, 2021) and (Maslach et al., 2001) which proves a positive correlation between role conflicts and *Burnout*. However, these results contradict the research (Noviana &

Rahmawati, 2018) who did not find such a significant relationship.

Role ambiguity (*Role ambiguity*) contributes to the deterioration of the auditor's physical and psychological health through the limitation of information required for optimal task completion. This condition creates an understanding gap that triggers work tension and lowers motivation, as confirmed by (Budiarsih, 2017). On the contrary, the findings (Utami & Jalil, 2021) showed results that were inconsistent with this study.

Role overload (*Role Overload*) proven to improve *Auditor Burnout* when individuals are faced with a volume of work that exceeds the capacity of time and ability. It was explained that this condition occurred due to unrealistic expectations of the ability to complete tasks in a limited period. (Murtiasri & Ghozali, 2006) reinforcing these findings by showing an improvement *Burnout* during the intensive audit period, although (Utami & Jalil, 2021) find different results.

The theoretical implications of this study strengthen the construction of *role stress* as a predictor of *auditor burnout*, while the practical implications lead the Denpasar City Inspectorate to optimize the distribution of tasks, clarify role descriptions, and manage workload proportionally to minimize the level of auditor *burnout*.

4. CONCLUSION

Empirical investigations confirmed that role stress had a significant effect on auditor burnout with a variance contribution of 83.8%. Role conflicts showed the highest dominance ($\beta=1.895$), followed by role ambiguity ($\beta=0.576$) and role overload ($\beta=0.517$). The imbalance of human

resources creates a negative cycle that has implications for a decrease in audit quality.

Management needs to implement workload redistribution, role clarification, and task rotation systems. Procurement of human resources in accordance with ANJAB-ABK is a strategic priority. Employee assistance and stress management programs can support auditor resilience. Follow-up research is suggested exploring moderator variables to enrich the theoretical understanding of public sector audit burnout.

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