

Local government internal auditor stress and burnout: Supervisor support as a moderating variable

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ABSTRACT

This study aims to empirically examine the direct relationship between stress arousal and burnout and the moderating effect of supervisor support on the relationship between the two dimensions experienced by local government internal auditors. This study uses an online survey method with a questionnaire. The sample for this study was 155 local government internal auditors from 17 City/Regency Government Inspectorate Provinces from Southern Sumatra. Based on the data analysis using SEM-PLS, the results of this study indicate that stress arousal is positively related to emotional exhaustion and depersonalization but not to reduced personal accomplishment. The results of this study also indicate that supervisor support is able to moderate the relationship between stress arousal and burnout. Supervisor support can reduce the effects of stress arousal on emotional exhaustion and depersonalization experienced by local government internal auditors and strengthen the effects of stress on personal accomplishment. Theoretically, this study supports the conservation of resources theory, which shows that supervisor support is a resource that acts as an effective coping strategy in reducing the effects of stress arousal and preventing burnout. The results also provide insights for policymakers to develop interventions for communication and monitoring based on personal conditions to improve interpersonal relations between supervisors and subordinates.

KEYWORDS:

Stress arousal; supervisor support; internal auditor; local government

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INTRODUCTION

A previous study has shown that internal auditors experience burnout (Fogarty & Kalbers, 2006; Kalbers & Fogarty, 2005). The term burnout was first introduced by Freudenberger (1974) as a metaphor to describe the phenomenon he observed among volunteers who worked with him in alternative care settings (Janssen et al., 1999). The literature conceptualizes burnout as a negative psychological response to job demands and/or interpersonal stressors (Almer & Kaplan, 2002; Cordes & Dougherty, 1993). Most studies divide burnout into three dimensions: emotional exhaustion, depersonalization, and reduced personal accomplishment (Cordes & Dougherty, 1993). Maslach (1993), as cited by Brouwers et al. (2001), defined burnout as a psychological syndrome of emotional exhaustion, depersonalization, and reduced personal accomplishment that could occur among individuals who work with others in specific capacities. Emotional exhaustion refers to feeling excessive and depleted emotional resources (Janssen et al., 1999). Depersonalization refers to a negative, heartless, overly detached, and indifferent response to others (Janssen et al., 1999; Smith & Emerson, 2017). Reduced personal accomplishment refers to decreasing one's feelings about competence and achieving success at work (Janssen et al., 1999).

Previous studies have indicated that the burnout condition experienced by auditors has a negative effect on job outcomes. Alarcon (2011) conducted a meta-analysis to assess burnout, which showed that turnover intention was positively related to all burnout dimensions, while job satisfaction and organizational commitment were negatively related to burnout dimensions. Fogarty and Kalbers (2006) conducted a study on the negative impact of burnout on job outcomes for internal auditors. The results indicate that internal auditors who experience high emotional exhaustion and reduced personal accomplishment tend to have lower job satisfaction. Depersonalization and reduced personal accomplishment are, in turn, negatively related to affective commitment, and internal auditors who experience reduced personal accomplishment have lower job performance. Similarly, a study by Shbail et al. (2018) also showed that burnout among internal auditors could reduce job satisfaction.

Studies regarding burnout among internal auditors have focused more on the antecedents and consequences of burnout (Fogarty & Kalbers, 2006; Kalbers & Fogarty, 2005; Shbail et al., 2018). Most of the literature shows that stress is an antecedent of burnout (Fogarty et al., 2000; Mnif & Rebai, 2022; Shbail et al., 2018; Smith et al., 2017; Smith & Emerson, 2017). Smith et al. (2006) suggested that stress arousal may directly affect burnout. Girdano and Everly (1986), as cited by Smith et al. (2006), defined stress arousal as a reasonably predictable physiological reaction to a stimulus, for example, a work stressor, which, if prolonged, could exhaust or damage a person's system to the point of malfunction or illness. Numerous research studies have found that susceptibility to stress varies across individuals; more specifically, the environmental factors that cause excessive stress for one person may have little or no effect on another (Smith et al., 2006). This is because the individual must feel the stressor and

must first be felt as a threat to arouse stress (Lazarus & Folkman, 1984, as cited in Smith et al., 2006).

Theoretically, stress arousal and burnout are both a response to environmental stressors; however, stress arousal represents a direct response to the environmental stressors present before burnout, while burnout is a consequence of prolonged exposure to the same stimuli (Smith et al., 2006). Smith et al. (2006) tested the construct validity and discriminant of stress arousal and burnout using a sample of 148 auditors of the Association of International Certified Professional Accountants (AICPA) members. His results provide strong support for conceptualizing stress arousal and burnout as different constructs; thus, stress arousal may directly affect burnout. Smith and Emerson (2017) examined the relationship between stress arousal and burnout by using a sample of 258 auditors from seven public accounting firms in the United States. The results indicate that stress arousal was positively related to burnout. Smith et al. (2017) tested the relationship between stress arousal and emotional exhaustion, but the relationship between stress arousal and depersonalization also reduced personal accomplishment was not tested directly but was tested through emotional exhaustion mediation. Smith et al.'s (2017) study using a sample of 486 auditor members of the AICPA showed that stress arousal was positively related to emotional exhaustion, which mediated the relationship between stress arousal and depersonalization also reduced personal accomplishment.

Testing the direct relationship between stress arousal and burnout using the burnout aggregate measure or one of the burnout dimensions alone can limit the understanding of stress arousal's effect on each burnout dimension. Charoensukmongkol et al. (2016), Golembiewski (1989), also Maslach and Jackson (1981) found that burnout was a multidimensional construct. This study examines the relationship between stress arousal and the three burnout dimensions. Using a burnout measure in the form of a multifaceted construct, this study aims to determine whether stress arousal has a different effect on each burnout dimension to allow the use of nuanced coping strategies to mitigate burnout.

Intense and prolonged burnout conditions harm auditors' physical and psychological condition. A good coping mechanism is needed so that auditors avoid burnout. This study develops a research model on the relationship between stress arousal and burnout by integrating supervisor support as a form of coping strategy. The use of effective coping strategies will return individuals to physical and psychological balance (Smith et al., 2010). According to the Conservation of Resources theory, social support allows employees to complete their work tasks (Halbesleben, 2006). Different sources of social support relate work stress to various dimensions of burnout (Sochos et al., 2012), but the effect may differ in reducing burnout (Halbesleben & Buckley, 2004). Halbesleben and Buckley (2004) stated that social support helped employees deal with workplace stress. Social support is provided by supervisors, co-workers, family, and organizations. The supervisor's responsibility is to provide resources that can assist employees in carrying out their duties properly (Novriansa et al., 2020).

Charoensukmongkol et al. (2016) examined the role of supervisor support on burnout using

a sample of supervisors and employees from two universities in South Texas. This research shows that supervisor support harms all aspects of burnout. Employees who feel they receive good support from their superiors tend to report lower burnout (Charoensukmongkol et al., 2016). Furthermore, results from Huang et al. (2015), Li et al. (2020), and Shahzad et al. (2022) also show that supervisor support moderates the relationship between inter-role conflict and burnout. Bakker and Costa (2014) point out that employees vulnerable to a high burnout level need support and help from their supervisors, suggesting that supervisor support is an effective coping strategy for reducing burnout. This study aims to show that supervisor support will reduce the effects of stress arousal to prevent auditor burnout.

Supervisor support refers to employees' general beliefs regarding how much supervisors value employee contributions and is concerned for employee welfare (Kottke & Sharafinski, 1988; Liaw et al., 2010). It is the level at which managers or supervisors appreciate employees' contributions and care for their wellbeing (Toolib & Alwi, 2020). Griffin et al. (2001) define supervisor support as the extent to which direct supervisors encourage and support their employees. Supervisor support is a reservoir of resources that assist employees in dealing with role conflicts by offering social and psychological support (Zhang et al., 2020). Supervisor support typically includes showing concern and motivating employees, creating a structured work environment, and providing essential resources, feedback on employee work, opportunities for employee career advancement, also information and assistance to deal with work-related stress (Schulz et al., 2018; Rahim et al., 2020). Supervisors resolve employee complaints and help them obtain the necessary resources (Boz et al., 2009).

Previous studies on stress arousal, burnout, and supervisor support focus on external auditors in public accounting firms or internal auditors in private companies. This study examines this phenomenon on local government internal auditors. An indication of the possibility of burnout in local government internal auditors is the dual role of audit supervision and consulting roles. Novriansa and Riyanto (2016) found that the dual role of local government internal auditors can result in role stress. Most of the literature has shown that role stress conditions trigger burnout. This study strengthens the external validity of research on stress arousal, burnout, and supervisor support. This study aims to empirically test the direct relationship between stress arousal and burnout dimensions also examine the moderating effect of supervisor support on the relationship between stress arousal and burnout dimensions of public sector employees with a sample of local government internal auditors.

This study uses the conservation of resources (COR) theory to explain the burnout phenomenon. COR theory is based on the principle that individuals are motivated to protect their current resources (conservation) and acquire new resources (acquisitions) (Halbesleben et al., 2014). Resources are defined as objects (e.g., tools), personal characteristics (e.g., emotional stability), conditions (e.g., social support), or energies (e.g., money) that are valued by individuals or that serve as a means to attain objects, personal characteristics, conditions, or energy (Alarcon, 2011; Hobfoll, 1989). The two main principles in COR theory are (1) the advantage of

losing resources and (2) investing in resources (Halbesleben et al., 2014; Hobfoll, 2001). COR theory, first formulated to examine stress and traumatic events, has become the leading theory in the field of burnout (Halbesleben, 2006; Hobfoll, 2010). According to the COR model, burnout is a process in which the demands of ongoing work consistently consume resources at a rate faster than resources that can be replenished (Freedy & Hobfoll, 1994). Over time, the loss of resources reduces coping capacity and increases psychological distress (Freedy & Hobfoll, 1994). Alarcon (2011) also states that the fewer resources an individual has and the greater the demands, the more maladaptive coping will occur, resulting in increased burnout.

Smith et al. (2010) state that stress is part of a series of dynamic and complex interactions between individuals and the environment, where events must be assessed as stress before they can affect psychological wellbeing. Activating stress for excessive periods and/or intensity will lead to stress-related illness and dysfunction, which can manifest physically and psychologically (Smith et al., 2010). The COR model indicates that stress can be caused by one of three factors: a threat to resources, the actual loss of resources, or an insufficient return on additional resources after significant investment of resources (Halbesleben, 2006). In the work context, one of the three stress factors over time will cause employees to experience burnout (Halbesleben, 2006).

The literature has found that prolonged stress conditions lead to stress arousal before burnout. Smith et al. (1998), as cited by Smith et al. (2006), state that stress arousal represents a direct response to environmental stressors. Environmental stressors that are perceived as a threat will cause stress arousal (Smith et al., 2017). Lepine et al. (2005) and Smith et al. (2006) stated that the consequences of prolonged exposure to one or more environmental stressors would result in burnout. This indicates that stress arousal conditions over time will result in emotional exhaustion, depersonalization, and reduced personal accomplishment.

The dual role of audit supervision and consulting triggers job stress. This role conflict is one of the work stressors for the local government's internal auditors. The prolonged role conflict without the separation of roles, clarity of duties, and the intensity of the increased workload will trigger stress arousal on the local government's internal auditors. This occurs because these conditions can interfere with the attitude of independence, skepticism, and work professionalism in the local government's internal auditors, which are essential attitudes that an auditor must possess. Without a suitable coping strategy mechanism, stress arousal conditions left unaddressed too long will eventually result in emotional exhaustion, depersonalization, and reduced personal accomplishment.

Intensive and prolonged stress arousal makes local government internal auditors experience emotional exhaustion as they tend to feel overwhelmed and emotionally tired, especially when they face work burdens and demands that require significant time and energy. This will also lead local government internal auditors to lose control over important aspects of their work. They tend to distance themselves from their work and other people in the workplace, known as depersonalization. Furthermore, it can also make local government internal audi-

tors feel less confident about doing their job effectively. Feeling their efforts did not produce the expected results or were not recognized reducing the sense of personal accomplishment. Therefore, the first, second, and third hypotheses of this study are as follows:

H1: Stress arousal is positively related to emotional exhaustion.

H2: Stress arousal is positively related to depersonalization.

H3: Stress arousal is positively related to reduced personal accomplishment.

According to COR theory, people seek to acquire and maintain resources, and stress arises due to the threat of losing resources, either actual or expected gains in resources (Hobfoll, 2001; Mayo et al., 2012). Stressors threaten valuable employee resources such as status, position, self-esteem, and energy (Mayo et al., 2012). Hobfoll (1998), as cited by Mayo et al. (2012), state that social support is one of the most important resources in dealing with stressors because it can expand available resources and replace or strengthen other lacking resources. Supervisor support in the stress literature is a source of social support (Boz et al., 2009). Supervisors provide a variety of valuable resources, including attention, monetary support, and emotional support (Kalliath et al., 2020). Subordinates perceive their superiors as providing support after observing the behavior of their superiors who provide valuable resources (Kalliath et al., 2020). In other words, from the point of view of COR theory, supervisor support contributes to sense of self-positivity and security, which facilitates preserving valuable resources to prevent tension, despite the threats posed by job stressors (Hobfoll, 1989).

Supervisors play an important role in structuring the work environment and providing information and feedback to employees (Griffin et al., 2001). Rahim et al. (2020) state that supervisor support acts as an agent to communicate organizational goals and values to subordinates and evaluate their performance. Supervisors provide support by providing information, instrumental assistance (helping with difficult work tasks), and mentoring (Rahim et al., 2020). Research from the social and organizational support literature shows that the support of supervisors to subordinates leads to beneficial employee and organizational outcomes, such as job stress reduction (Shanock & Eisenberger, 2006). Kirmeyer and Dougherty (1988) state that supervisors can help their subordinates cope with stress in a potentially stressful environment in three ways: (a) keeping them task-oriented and focused on problem-solving rather than preoccupied with feelings and anxieties; (b) encouraging them to take specific actions aimed at reducing conflict effectively; and (c) convincing them to support their actions. Bakker and Costa (2014) also state that employees who receive support from their supervisor tend to not experience high burnout.

Supervisor support is a coping strategy to reduce the effects of stress arousal and prevent burnout of local government internal auditors. Supervisor support can reduce the effects of stress arousal, preventing emotional exhaustion. Supervisor support in the form of communication and information disclosure reduces role conflict and job ambiguity so that the local government internal auditors will feel less burdened and emotionally exhausted by work de-

mands. It can also reduce the effects of stress arousal so that depersonalization does not occur. Support in the form of mentoring or guiding subordinates and directing their performance will provide local government internal auditors valuable resources to deal with job demands so they do not experience depersonalization. Furthermore, it can reduce the negative effects of stress arousal on personal accomplishment. Local government internal auditors who receive greater support from supervisors tend to have better relationships with supervisors through more organizational and job information, better job directions, and higher objective performance ratings. This condition leads to a higher sense of personal achievement. Therefore, the fourth, fifth, and sixth hypotheses of this study are as follows:

H4: Supervisor support moderates the positive relationship between stress arousal and emotional exhaustion.

H5: Supervisor support moderates the positive relationship between stress arousal and depersonalization.

H6: Supervisor support moderates the positive relationship between stress arousal and reduced personal accomplishment.

RESEARCH METHOD

This study uses an online survey method with a questionnaire. The sample comprises local City/Regency Government Inspectorate auditors. The object of this study is the Inspectorate in Southern Sumatera, which consists of South Sumatera, Lampung, Bengkulu, and Bangka Belitung. The sampling technique was carried out using purposive sampling with judgment sampling. The sample criteria are local government internal auditors who have carried out audit assignments for at least one year. Researchers have tried to increase this study's response rate by contacting the Inspectorate's telephone number to ask about the availability and procedures that must be completed to conduct a study on their auditors. When the Inspectorate agreed to be a respondent, the authors sent a link to this research online questionnaire. Thus, there is confidence that those who filled out the research questionnaire are the right individuals, which reduces sampling bias.

A total of 155 local government internal auditors from 17 City/Regency Inspectorates in 4 provinces of Southern Sumatra, Indonesia were the respondents of this study. Most of the respondents in this study were over 36 years old (70.32%), male (49.68%) and female (50.32%), and had undergraduate degrees (71.61%) in accounting (23.87%). Most of the respondents in this study had work experience as auditors or examiners for 1–5 years (56.77%) with more than 15 audit assignments (81.94%).

Burnout is a negative psychological response to interpersonal stressors and comprises three separate dimensions: emotional exhaustion, depersonalization, and reduced personal accomplishment (Cordes & Dougherty, 1993). This study measures burnout using nine of the

24 item questions the Multidimensional Role-Specific Burnout instrument developed by Singh et al. (1994). Each question is measured using a 5-point Likert scale anchored by (“1” = “never” to “5” = “always”).

Stress arousal is defined as a fairly predictable stimulation of the psycho–physiological (mind–body) system which, if prolonged, can tire or damage the system to the point of malfunction or disease (Girdano & Everly, 1986 as cited by Smith & Emerson, 2017). Stress arousal is measured with the Stress Arousal Scale 4 (SAS4) developed by Smith et al. (2012). 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 supervisors encourage and support employees in their work groups (Griffin et al., 2001). It is measured by replacing the term organization with the term supervisor in the Survey of Perceived Organizational Support (SPOS) developed by Eisenberger et al. (1986). Eight items from 36 items with high loading values were adopted from SPOS to measure supervisor support (Eisenberger et al., 2002). Each question was measured using a 5-point Likert scale (“1” = “strongly disagree” to “5” = “strongly agree”). This method was also used in research by Charoensukmongkol et al. (2016), Deconinck (2010), Eisenberger et al. (2002), and Khelil et al. (2018).

RESULT AND DISCUSSION

Based on the results of Structural Equation Modeling-Partial Least Square (SEM-PLS) with WarpPLS version 7.0, the loading values of several indicators of each construct in this study are above 0.60 with a p-value <0.001 and AVE value for all constructs above 0.50 as depicted in Appendix 1. Appendix 1 also shows that the burnout dimension construct indicators, emotional exhaustion (EE1, EE2, and EE3), depersonalization (DEP1, DEP2, and DEP3), and reduced personal accomplishment (RPA1, RPA2, and RPA3), have met the convergent validity criteria. All the stress arousal construct indicators of SA1, SA2, SA3, and SA4 also show they have met the convergent validity criteria. The supervisor support construct consists of six indicators, namely SS1, SS2, SS3, SS4, SS6, and SS8, while the remaining two indicators (SS5 and SS7) have loading values below 0.60. Table 1 shows that the correlation between latent variables with the square root value of AVE in the diagonal column and parentheses is greater than the correlation between constructs in the same column (above or below). These results indicate that all constructs in this research model have met the criteria for discriminant validity.

Table 1. Correlation among Latent Variables

	SA	EE	DEP	RPA	SS
Stress Arousal (SA)	(0.810)	0.463	0.372	0.011	-0.247
Emotional Exhaustion (EE)	0.463	(0.877)	0.586	-0.086	-0.415
Depersonalization (DEP)	0.372	0.586	(0.841)	-0.079	-0.365
Reduced Personal Accomplishment (RPA)	0.011	-0.086	-0.079	(0.831)	-0.271
Supervisor Support (SS)	-0.247	-0.415	-0.365	-0.271	(0.730)

Table 2. Internal Consistency Reliability

Construct	Cronbach's alpha	Composite reliability	Full collinearity VIF
Stress Arousal (SA)	0.825	0.884	1.324
Emotional Exhaustion (EE)	0.849	0.909	1.853
Depersonalization (DEP)	0.793	0.879	1.626
Reduced Personal Accomplishment (RPA)	0.775	0.870	1.208
Supervisor Support (SS)	0.823	0.872	1.507

Table 2 shows that all constructs in this research model have Cronbach's alpha and composite reliability values above 0.70 or in accordance with internal consistency reliability criteria. It can also be seen that the VIF value of full collinearity is below the limit value of 3.3, indicating that the construct does not have vertical or lateral multicollinearity problems. The results of the full collinearity test are significant when testing the interaction of independent and moderating variables using SEM-PLS (Sholihin & Ratmono, 2020).

The analysis results using SEM-PLS show that the structural model in this study has an APC of 0.233 with a p-value <0.001, an ARS value of 0.162 with a p-value of 0.010, an AVIF value of 1.062, and SRMR value of 0.127. The results of the significant APC and ARS values (p-value < 0.01), the AVIF value, which is smaller than 5, and the SRMR value equal to 0.1 show that the research model has met the Goodness of Fit criteria. In addition, this research model has a Tenenhaus GoF value of 0.343 and SPR of 1.00, indicating that the explanatory power of the model is in a fairly large category and this research model is free from Simpson's Paradox problems.

Figure 1 shows that the R-squared of emotional exhaustion, depersonalization, and reduced personal accomplishment construct is 0.24, 0.18, and 0.06, respectively. This indicates that the variation of change in the emotional exhaustion, depersonalization, and reduced personal accomplishment variables explained by stress arousal is 24%, 18%, and 6%, respectively. In

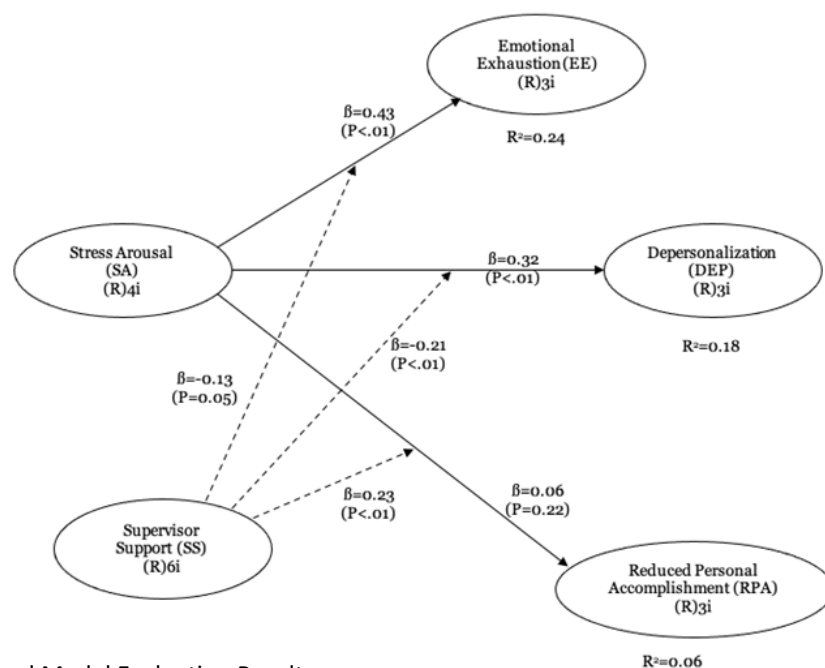


Figure 1. Structural Model Evaluation Results

Table 3. Result of path coefficient and p-value

	Stress Arousal (SA)	Supervisor Support (SS)*Stress Arousal (SA)
Emotional Exhaustion (EE)	0.434*	-0.132**
Depersonalization (DEP)	0.324*	-0.215*
Reduced Personal Accomplishment (RPA)	0.062	0.232*

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

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

contrast, other variables outside of this research model account for the rest of the change.

The relationship between stress arousal with emotional exhaustion and depersonalization can be seen in Figure 1 and Table 3, with a path coefficient value of 0.434 and 0.324 and a significance value of p-value <0.01. These indicate that stress arousal is positively related to emotional exhaustion and depersonalization. Thus, H1 and H2 of this study are supported. The results of this study failed to find empirical evidence that stress arousal was positively related to reduced personal accomplishment. It shows that stress arousal is unrelated to reduced personal accomplishment (path coefficient value of 0.062 with p-value >0.05). Thus, H3 of this study is not supported.

The results of moderation analysis in Figure 1 and Table 3 show the SS*SA path coefficient value to EE is -0.132 with a significance value of p-value <0.05. These results indicate that supervisor support (SS) acts as a moderating variable in the relationship between stress arousal (SA) and emotional exhaustion (EE). The negative coefficient of the moderating variable and the positive relationship between stress arousal and emotional exhaustion indicate that supervisor support weakens the effects of stress arousal on emotional exhaustion. Thus, H4 in this study is supported.

The moderating effect of supervisor support in the relationship between stress arousal and emotional exhaustion can be seen in the plot diagram for the two sample groups: samples with low supervisor support levels (Low SS) and samples with high supervisor levels (High SS). Figure 2 shows a linear relationship between stress arousal and emotional exhaustion with supervisor support as a moderator for the two sample groups. It can be seen that the relationship between stress arousal and emotional exhaustion is stronger when the supervisor support level is low, and it is weaker when the supervisor support level is high. The blue dotted line plots the relationship between stress arousal and emotional exhaustion at low supervisor support levels. At a low supervisor level, stress arousal sharply reduces emotional exhaustion from 1.53 to -0.32. The black dotted line plots the relationship between stress arousal and emotional exhaustion at a high level of supervisor support. It can be seen that stress arousal increases emotional exhaustion slightly, but at point -0.2, it decreases emotional exhaustion. This means that supervisor support reduces the effect of stress arousal on emotional exhaustion to a greater extent at low supervisor support levels than at high levels.

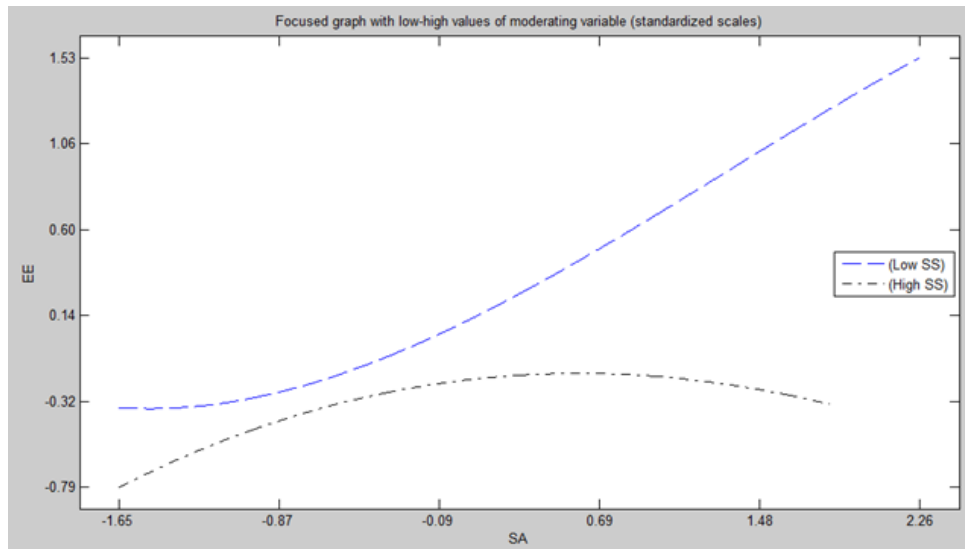


Figure 2. Moderating Effect of Supervisor Support on the Relationship between Stress Arousal and Emotional Exhaustion

Figure 1 and Table 3 show the SS *SA path coefficient value to DEP is -0.132 with a significance value of $p\text{-value} < 0.05$. These results indicate that supervisor support can moderate the relationship between stress arousal and depersonalization (DEP). The path coefficient value of the moderating variable is negative, while the relationship between stress arousal and depersonalization is positive, which means that supervisor support weakens the effects of stress arousal on depersonalization. Thus, H5 is supported.

The moderating effect of supervisor support in the relationship between stress arousal and depersonalization can be seen in Figure 3. It shows that the linear relationship between stress arousal and depersonalization is stronger when the supervisor support level is low and weaker when the supervisor support level is high. The blue dotted line shows the low supervisor support level; stress arousal initially increases depersonalization to 0.84, but after that, there is a sharp downward trend in the effect of stress arousal on depersonalization to -0.5 . The black

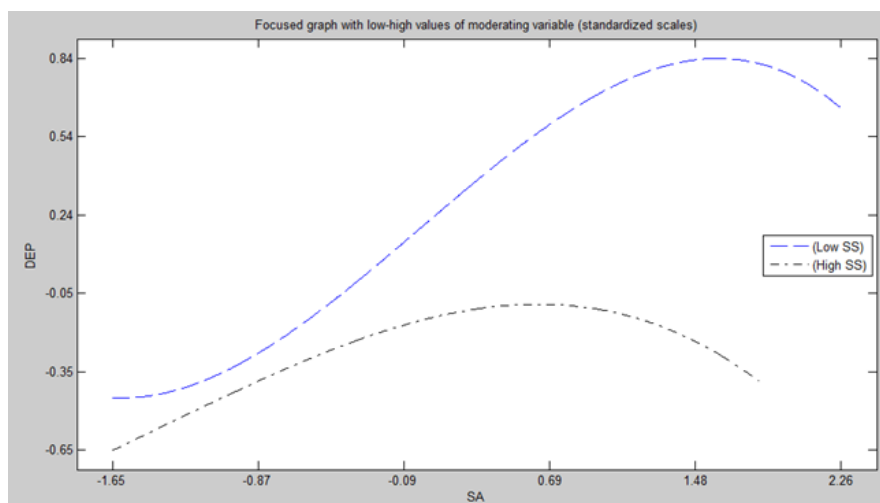


Figure 3. The Moderating Effect of Supervisor Support in the Relationship between Stress Arousal and Reduced Personal Accomplishment

dotted line shows the high supervisor support level, in which stress arousal initially increases depersonalization from -0.45 to -0.1 , after which there is a trend of decreasing the effect of stress arousal on depersonalization to a point of -0.65 . This means that supervisor support reduces the effect of stress arousal on depersonalization to a greater extent at low levels of support than at high levels.

Figure 1 and Table 3 also show the $SS*SA$ path coefficient value against RPA is 0.232 with a significance value of $p\text{-value} = 0.01$. These results indicate that supervisor support moderates the relationship between stress arousal and reduced personal accomplishment (RPA). Thus, H6 is supported. However, the result of the moderating effect is not as predicted. The positive path coefficient value of the moderating variable and the positive relationship between stress arousal and reduced personal accomplishment show that supervisor support strengthens the effect of stress arousal on reduced personal accomplishment.

The moderating effect of supervisor support in the relationship between stress arousal and reduced personal accomplishment is shown in Figure 4, where the nonlinear relationship between both variables is stronger when supervisor support is low and weaker at high levels. The blue dotted line shows the low supervisor support level; stress arousal initially increases reduced personal accomplishment to 0.26 and is stable for a while, but then increases back to 0.72 . The black dotted line shows the high supervisor support level, in which stress arousal initially decreases reduced personal accomplishment quite sharply from 0.05 to -0.43 , after which there is an increasing trend of the effect of stress arousal on reduced personal accomplishment to -0.10 . This means that supervisor support increases the effect of stress arousal on reduced personal accomplishment to a greater extent at low levels than at high levels.

The results indicate that stress arousal positively relates to emotional exhaustion and depersonalization but not to reduced personal accomplishment. The results are consistent with the results of Smith et al. (2017) that stress arousal is positively related to emotional exhaus-

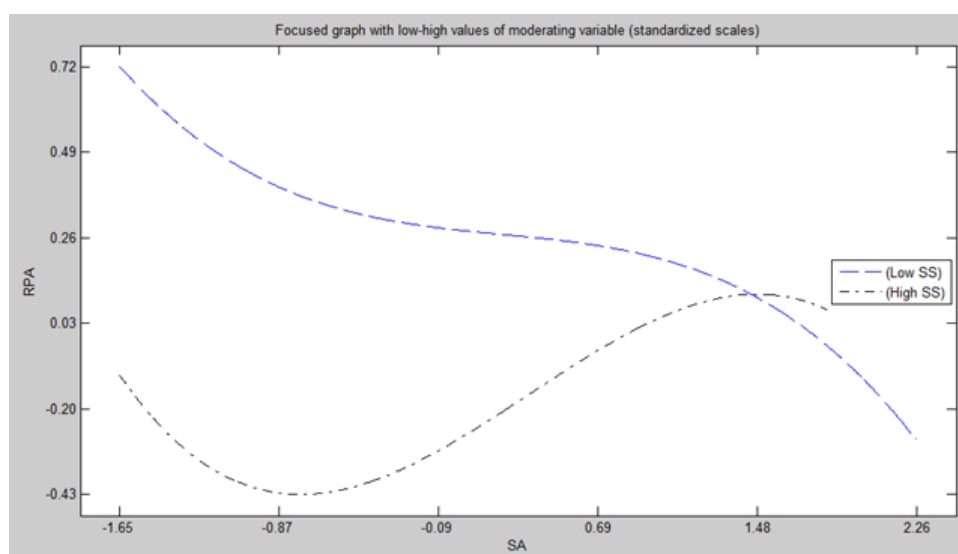


Figure 4. The Moderating Effect of Supervisor Support in the Relationship between Stress Arousal and Reduced Personal Accomplishment

tion. The results support the statement that job stressors must first be perceived as a threat to produce stress, which causes burnout (Smith et al., 2017; Smith & Emerson, 2017). The results also show that stress arousal and burnout are two different constructs, with stress arousal occurring before burnout (Smith et al., 2006). Intense and prolonged stress arousal will make local government internal auditors feel overwhelmed and emotionally tired when facing the burdens and demands of work. Stress arousal also results in local government internal auditors losing control over important aspects of their work such that they experience depersonalization.

The results of this study also indicate that supervisor support can moderate the relationship between stress arousal and emotional exhaustion, depersonalization, and reduced personal accomplishment. More specifically, it demonstrates that supervisor support felt by local government internal auditors can weaken or reduce the effects of stress arousal on emotional exhaustion and depersonalization. This result supports findings by Charoensukmongkol et al. (2016) that supervisor support helps reduce emotional exhaustion and depersonalization problems. COR theory states that people seek resources to recover from the loss of resources (Shahzad et al., 2022). Based on the COR theory, support from immediate superiors is a resource that will build the trust of local government internal auditors and assist them in replenishing lost resources due to stress arousal, thereby preventing them from experiencing burnout.

Halbesleben and Buckley (2004) state that supervisors are better positioned to provide instrumental support that helps deal with the stressors that lead to burnout. Audit work is done as a team, and supervisor support is important in the audit completion process. Supervisors can provide support in the form of providing information, instrumental assistance, and mentoring (Rahim et al., 2020). Local government internal auditors who experience stress arousal due to role conflicts and ambiguous tasks due to dual roles feel less burdened and tired with the demands of the audit process when supervisors develop good interpersonal relationships with them through good communication and information disclosure. Additionally, local government internal auditors who experience stress arousal feel they have the resources to work with the team and face job demands or complete the audit work well when supported emotionally by supervisors through mentoring and performance directions. That is, they do not feel depressed.

In contrast to what was expected, the results indicate that supervisor support exacerbates the effects of stress arousal on reduced personal accomplishment experienced by local government internal auditors because those whose sense of personal accomplishment has fallen due to intense and prolonged stress tend to be cynical toward their supervisors. They reject supervisor support as another type of work request, positively affecting reduced personal accomplishment. Local government internal auditors who experience less personal accomplishment feel that the stress is a response to environmental stressors (role conflict and task ambiguity) originating from the supervisor. Thus, when a supervisor, who is a source of stress, offers sup-

port, it may be considered insincere and can even trigger self-perceptions of poor performance (Blaine et al., 1995; Kaufmann & Beehr, 1986; Kickul & Posig, 2001; Mayo et al., 2012). Lazarus dan Folkman (1984), as cited in Choi et al. (2012) stated that social support is not always effective in reducing stress because some individuals may feel overwhelmed by the help of others. Social support may also negatively and positively affect burnout (Halbesleben & Buckley, 2004). Deelstra et al. (2003) explain that social support can potentially threaten employees' self-esteem if they feel they must consistently depend on others to deal with the causes of work-related stress.

CONCLUSION

The results of this study indicate that stress arousal is positively related to emotional exhaustion and depersonalization. This means that when local government internal auditors experience stress arousal conditions in response to job stressors, there is a high probability of experiencing emotional exhaustion and depersonalization. The study failed to find empirical evidence of a positive relationship between stress arousal and reduced personal accomplishment. Intense and prolonged stress arousals are not suitable for local government internal auditors because they can result in burnout. The results indicate that supervisor support can moderate the relationship between stress arousal and the three burnout dimensions and that local government internal auditors experience fewer effects of stress arousal on emotional exhaustion and depersonalization. Contrary to what was expected, the study found that supervisor support strengthens the impact of stress arousal on reduced personal accomplishment.

Theoretically, this study found that the COR theory explains burnout in the internal auditor profession, especially in the context of local government or public sector organizations. Supervisor support is a resource that can be used as an effective coping strategy to reduce the effects of stress arousal and prevent burnout among local government internal auditors. Furthermore, from a practical point of view, intense and prolonged stress arousal in local government internal auditors causes them to experience EE and depersonalization, especially when they face significant work during the busy season. Therefore, a good coping mechanism through supervisor support is needed. This study suggests that the City/Regency Government Inspectorate create policies or interventions to help local government internal auditors improve their interpersonal relationships with superiors to reduce the effects of stress on EE and depersonalization. In addition, the results show that supervisor support strengthens the effects of stress arousal on reduced personal accomplishment, suggesting that support needs to consider the personal conditions of each individual as responses to support will vary across employees.

This study has several limitations to be considered in further research. First, it examines the impact of stress arousal on each of the burnout dimensions and identifies supervisor support as a moderating variable or coping strategy to reduce the effects of stress on burnout

among local government internal auditors. This approach offers new insights, but it is difficult to compare the results of this study with the findings of previous empirical research. Therefore, this study is an initial attempt to explain the effects of stress arousal on emotional exhaustion, depersonalization, and reduced personal accomplishment and how efforts can be made to reduce these impacts. Second, the moderating effect of supervisor support on the relationship between stress arousal and emotional exhaustion and depersonalization shows a linear relationship, while the moderating effect of supervisor support on the relationship between stress arousal and reduced personal accomplishment has a nonlinear pattern. This indicates that the reverse buffering effect is a moderation effect provided by supervisor support. Therefore, further research is expected to consider the reverse buffering effect when using supervisor support as a moderating variable in the relationship between stress and burnout.

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APPENDIX

Convergent Validity

Construct	Item	Loading	P-value	AVE
Stress Arousal (SA)	SA1	0.779	<0.001	0.657
	SA2	0.847	<0.001	
	SA3	0.794	<0.001	
	SA4	0.821	<0.001	
Emotional Exhaustion (EE)	EE1	0.874	<0.001	0.769
	EE2	0.917	<0.001	
	EE3	0.838	<0.001	
Depersonalization (DEP)	DEP1	0.818	<0.001	0.707
	DEP2	0.853	<0.001	
	DEP3	0.852	<0.001	
Reduced Personal Accomplishment (RPA)	RPA1	0.805	<0.001	0.691
	RPA2	0.889	<0.001	
	RPA3	0.797	<0.001	
Supervisor Support (SS)	SS1	0.731	<0.001	0.532
	SS2	0.821	<0.001	
	SS3	0.732	<0.001	
	SS4	0.692	<0.001	
	SS6	0.681	<0.001	
	SS8	0.711	<0.001	

