

Job Stress as Moderation and Mediation for Increasing Effective Commitment

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Abstract

Auditors working in Public Accounting Firms (KAP) face the problem of decreasing affective commitment to the organization. Increasing work stress, a high workload, and unresolved work conflicts trigger this decrease. This study aims to analyze the effects of workload and work conflict on work stress and affective commitment, and to investigate the impact of work stress on affective commitment. Additionally, this study examines the role of work stress as a mediating variable in the relationship between workload and work conflict, influencing affective commitment. The type of research used is quantitative research; the population in this study consisted of auditors working in KAP in the Semarang area, totaling 150 individuals. The sample collection method employed was purposive sampling, where sample selection was based on specific criteria determined by the researcher, resulting in 134 respondents. Data analysis techniques use Path Analysis and Moderated Regression Analysis. The results of the study indicate that work conflict has a positive and significant effect on work stress. Simultaneously, workload and work conflict also have a positive and significant effect on increasing work stress. Work stress has a negative and significant effect on auditors' affective commitment. Work conflict has also been shown to have a negative and significant effect on affective commitment. Practical implications for the management of Public Accounting Firms, particularly in efforts to maintain and improve auditors' affective commitment through workload management, constructive conflict resolution, and work stress control in the work environment.

Keywords: Affective Commitment; Work Conflict; Workload; Work Stress.

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I. Introduction

The accounting profession, particularly the auditing profession, is under considerable pressure in an increasingly complex and dynamic business environment. Auditors are responsible for ensuring that the organization complies with applicable accounting regulations and for identifying and mitigating the risk of substantial errors in the financial statements. However, auditors often face various challenges during their work, which can impact their performance and level of commitment. High workload is a major problem for auditors. Auditors tend to insist on completing their tasks quickly without sacrificing quality performance in a competitive business environment. This can lead to time pressure and an increase in the number of working hours, which in turn can hurt the auditor's performance and well-being [1]. Additionally, excessive workload can lead to physical and mental fatigue, stress, and a decline in motivation to perform tasks effectively.

Auditors often deal with complex work conflicts in addition to large workloads. When auditors are faced with different or inconsistent demands from various parties, such as clients, company management, and colleagues, work conflicts can occur. For example, auditors may be stressed between maintaining good relationships with clients and fulfilling their professional responsibility to report nonconforming findings. Conflicts like these can cause internal tension and disrupt auditors' performance and their commitment to their work. Although workload and conflict can cause stress for auditors, each individual reacts differently to the pressure. Various factors, such as social support, self-control, and an individual's perception of their work environment, influence an individual's response to job stress, according to occupational stress theory. Additionally, several variables can enhance the impact of work stress on auditor commitment. Job stress can influence auditor commitment through mediators such as job satisfaction, organizational perception, or intrinsic motivation.

Based on the initial survey that was conducted, it was found that there had been a decrease in affective commitment experienced by auditors working at Public Accounting Firms in Semarang. This is demonstrated by various behaviors, including auditors' reluctance to become too involved in all organizational activities on their initiative, their lack of desire to advance their organization, and their indifference to the organization's condition, as evidenced by working haphazardly without paying attention to the quality of work. The result is that there is no sense of belonging to the organization where it is located, and auditors lack loyalty to the organization. This indicates that the affective commitment of auditors working in Public Accounting Firms in Semarang remains low, which is attributed to increasing work stress resulting from high workloads and work conflicts.

Numerous studies have examined the connection between workload and work stress, with varying degrees of success. For instance, some research indicates that work stress is negatively impacted by busyness [2], workplace stress is significantly impacted by workload [3], workload significantly and favorably affects work-related stress [4–9]. However, some studies' findings indicate that workload directly affects work stress [10]. Studies examining the relationship between job stress and affective commitment conclude that work stress significantly and negatively affects affective commitment [11–13]. However, results from several studies show that affective commitment is positively and significantly impacted by work stress [14]. The results of studies examining the relationship between workload and affective commitment show that there is a substantial and adverse relationship between the two [14, 15]. However, additional research has found that affective commitment is positively and significantly impacted by workload [16]. Studies examining the connection between work conflict and affective commitment conclude that work conflict significantly and directly affects affective commitment [17]. However, it also claims that affective commitment is negatively and significantly impacted by job conflict [18].

Thus, as other researchers have done using the work stress variable as a mediating variable, this research attempts to re-examine the impact of workload and work conflict on work stress and affective commitment, based on the research gap and the problem phenomena that emerge, as well as the moderator. One possible articulation of the problem is how to improve the effective commitment of auditors employed by the public accounting firm in Semarang. The study's goals include, but are not limited to, figuring out how workload and work conflict affect stress both partially and simultaneously, how workload and conflict affect affective commitment, how work stress affects affective commitment, figuring out whether work stress mediates the effect of workload and conflict partially on affective commitment, and figuring out whether work stress amplifies the effect of workload and conflict partially on affective commitment. This research provides practical insights that can be directly applied by Public Accounting Firm (KAP) management.

II. Method

The research method employed is an associative quantitative approach; this quantitative research examines data collected from a sample of 134 auditors, which is a subset of a larger population of 150 auditors registered with 17 PAFs in Semarang. Four variables in this study were tested. Independent variables: workload and work conflict, dependent variable, affective commitment, and moderating variable, work stress. Instrument testing and traditional assumption tests are used in data analysis approaches. Path analysis, Moderated Regression Analysis (MRA), and Two Stage Least Squares (2SLS) are the three methods used in regression testing. The Goodness of Fit test, which may take the form of a partial t-test, a simultaneous F-test, or a coefficient of determination test (R^2), is used to evaluate how well the regression function predicts actual values.

III. Results and Discussion

1. Instrument Test (Validity and Reliability)

From the results of the instrument test, it can be seen that all research variables are distributed validly and reliably. Based on the results of the normality test conducted, each variable has a probability value greater than 0.05, indicating that the data are normally distributed. The results of the multicollinearity test indicate that the regression model used in this study does not show multicollinearity among its independent variables. The Glejser test for heteroscedasticity shows that there is no heteroscedasticity problem for all variables.

2. Hypothesis Testing

2.1. Regression Test

This analysis was conducted using Two-Stage Least Squares (2SLS), which comprises two models, as shown in [Table 1](#). In the first model, the dependent variable is work stress (Y_1), and the independent variables are workload (X_1) and work conflict (X_2). Affective commitment (Y_2) is the dependent variable in the second model, whereas workload (X_1), work conflict (X_2), and work stress (Y_1) are the independent variables. The regression equation is presented in [Equation \(1\)](#) and [\(2\)](#).

Table 1. Regression Test

Model	Understand - B	
	Stage 1	Stage 2
Constant	8.064	8.190
Workload	-.108	.629
Job conflict	.685	-.196
Work Stress		.103

$$\text{Stage 1 regression equation : } Y_1 = 8.064 - 0.108X_1 + 0.685X_2 + e \quad (1)$$

$$\text{Stage 2 regression equation : } Y_2 = 8.0190 + 0.629X_1 - 0.196X_2 + 0.103X_3 + e \quad (2)$$

2.2. Significance Test for Stage 1 Individual Regression Parameters

Goodness of Fit Testing. The model feasibility test is used to assess the accuracy of the regression function in estimating actual values. This test measurement uses the t-statistical value and the coefficient of determination. The significance test in the first stage is presented in [Table 2](#).

2.3. Test of the Significance of Simultaneous Parameters of Stage 1 Regression

[Table 3](#) presents the results of the simultaneous data testing, indicating that all independent variables analyzed together have a significant influence on the dependent variable in this study.

Table 2. Significance Test for Stage 1 Individual Regression Parameters

Model	Unstandardized Coeff.		T	Sig.
	B	Std. Error		
Constant	8.064	1.544	5.222	.000
Workload	-.108	.060	-1.786	.004
Job conflict	.685	.054	12.590	.000

Table 3. Test of the Significance of Simultaneous Parameters of Stage 1 Regression

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	1302.472	2	651.236	80,915	.000 ^b
Residual	1054.342	131	8.048		
Total	2356.813	133			

Dependent Variable: Work Stress
Predictors: (Constant), Job Conflict, Workload

2.4. Significance Test for Stage 2 Individual Regression Parameters

Table 4 displays the results of data analysis related to the fourth hypothesis, which states that workload has a positive and significant effect on affective commitment.

Table 4. Significance Test for Stage 2 Individual Regression Parameters

Model	Unstandardized Coeff		t	Sig.
	B	Std. Error		
Constant	8,19	1,87	4,379	0
Workload	0,629	0,067	9,365	0
Job conflict	-0,196	0,089	-2,204	0,029
Work Stress	0,103	0,096	1,972	0,029

Dependent Variable: Affective Commitment (Y^2)

Workload has a negative and significant effect on work stress

The first hypothesis, which indicates that workload has a negative and significant effect on work stress, is accepted based on data from Table 2, which reveals that the t-calculated workload is $-1.786 < t\text{-table } 1.65648$ with sig. t-count is $0.04 > \alpha = 0.00$ (one tail), and the direction is negative. Research has shown a significant correlation between high workload levels and job-related stress. The quantity of work that needs to be done has a direct impact on how stressed out an individual gets at work [1]. Task complexity, time pressure, and lack of resources are some of the factors that can influence the workload for an auditor. Variables such as social support, perceived control over work, and the ability to manage workload contribute to the level of work stress a person experience [1]. Likewise, innovative work behavior in the form of physical and cognitive work activities can reduce work stress [19].

A high level of occupational stress can be detrimental to an auditor's performance and well-being. Excessive work stress can cause various mental and physical health problems, including depression, fatigue, anxiety, and anxiety, as well as reduced work motivation and productivity. Human resource management faces significant challenges in managing stress and workload. In job design, the PAF should consider a reasonable workload and provide sufficient support and resources for its auditors. Things like flexible time management, stress management training, and promoting work-life balance can help employees feel better at work and reduce stress [20].

Work conflict has a positive and significant effect on work stress

Based on the data in Table 2, the second hypothesis—that work conflict has a positive and significant impact on work stress—is accepted. The t-count of work conflict is $12.590 > t\text{-table } 1.65648$ with sig. t-count is $0.000 < \alpha = 0.05$ (one tail), and the direction is positive. Studies show that work conflict can also reduce work stress, although it is often seen as something negative. Work conflicts that occur outside certain limits can cause individuals to develop adaptive responses, which in turn can reduce the level of stress experienced at work [21]. Whether work conflict will positively or negatively affect an individual's level of work stress depends on several factors [22]. These include the level of conflict intensity, the amount of social support available, and an auditor's ability to manage and resolve conflicts constructively.

If the conflict in PAF is managed effectively and viewed as an opportunity for growth and learning, it can help an auditor reduce work-related stress. Work conflict can help reduce work stress by uncovering problems, increasing innovation, and improving relationships between people [22]. To reduce work-related stress levels in the workplace, effective conflict management can be an important approach. Organizations must create a work environment that supports constructive conflict resolution and provide training to employees in effective communication and negotiation skills [22].

Workload and work conflict simultaneously have a positive and significant effect on work stress

The data processing results presented in Table 3 indicate that the third hypothesis, which posits that work conflict and workload have a simultaneous positive and significant impact on work stress, is accepted. The calculated F is $80.915 > t\text{-table } 3.07$ with sig. t-count is $0.000 < \alpha = 0.05$ (one tail), and the direction is positive. The two main components that influence the mental health of auditors at PAF are workload and work conflict. The interaction between work conflict and workload can increase work stress levels [23]. The level of work stress tends to increase in auditors who have many responsibilities and conflicts in the PAF. There is not always a linear relationship between work stress, work conflict, and workload. The interactions between these variables create complex patterns. Moderate work conflict can reduce work stress due to workload, but high work conflict can make it worse [24].

Certain factors in the work environment can also influence workload and work conflict. Interpersonal interactions, social support, and HR management practices are a few examples of factors that might assist in moderating the relationship between workload, job conflict, and work stress [20]. Therefore, understanding how work conflict and workload interact to influence job stress levels can be crucial for HR management and organizational design [24]. The intricate relationship between workload, work conflict, and stress at work must be taken into account by PAF management when creating work rules and procedures that promote auditor well-being. Reducing unnecessary workload, improving effective communication and conflict resolution, and increasing social support in the workplace can help reduce work stress and increase productivity [20]. Based on a deeper comprehension of the traits, tasks, and organizational policies that affect employee performance, organizations need to manage their human resources more effectively [25]. Companies with varied management teams will perform differently, and this will also affect how well their human resources perform [26].

Workload has a positive and significant effect on affective commitment

As a result of the data processing results shown in Table 4, the fourth hypothesis (H4), that workload has a positive and significant impact on affective commitment, is accepted. Specifically, the calculated workload is 9.365 , which is greater than the t-table value of 1.65657 with significance. t-count is $0.000 < \alpha = 0.05$ (one tail), and the direction is positive. One factor that can influence an auditor's loyalty to the PAF is their workload. Studies show that a high workload is significantly correlated with emotional commitment [27]. This may be because auditors believe that PAF presents them with challenges and opportunities for growth, which in turn may strengthen their emotional bond with it. The positive relationship between workload and emotional commitment is based on several mechanisms. One of them is the experience of achievement gained from going through a heavy workload. This can increase a person's job satisfaction and self-confidence in their abilities. In addition, a high workload can increase auditors' social ties with their colleagues. As a result, emotional ties are stronger towards the

organization.

To understand the connection between workload and emotional commitment, effective workload management is crucial. To avoid negative effects such as fatigue and overload, organizations must ensure that the workload given to employees does not exceed their capacity [1]. Maintaining a high level of affective commitment also requires adequate support and resources to cope with a high workload. PAF management plays a vital role in ensuring that the workload imposed on auditors not only increases their emotional commitment but also ensures their work-life balance. Human resource management includes job design that takes into account reasonable workloads, provides necessary support and resources, and creates a company culture that encourages employee engagement and well-being [27].

Work conflict has a negative and significant effect on affective commitment

The fifth hypothesis, which states that work conflict has a negative and significant effect on affective commitment, is accepted based on Table 4, calculated t value of work conflict, which is $-2.204 < t\text{-table } 1.65657$ with sig. t-count of $0.029 < \alpha = 0.05$ (one tail), and the direction is negative. Work conflict can disrupt workplace relationships and give rise to feelings of insecurity and uncertainty, which in turn can damage employees' emotional ties to the Company. There are multiple processes underlying the unfavorable association that exists between emotional commitment and job conflict. One of them is that conflict can damage the quality of interpersonal relationships in the workplace and reduce trust and support between employees and superiors [22]. Additionally, work conflict can cause dissatisfaction and discomfort, which in turn can reduce the auditor's desire to stay at the PAF.

Support from PAF is crucial for handling and resolving workplace disputes. The detrimental effects of job conflict on affective commitment must be recognized by human resource management. Proactive conflict prevention and management can be undertaken by the PAF. A company culture that supports open communication, effective conflict resolution, and collaborative problem solving can help reduce levels of work conflict and strengthen employees' affective commitment to the organization [28]. This includes teaching employees how to communicate and negotiate well, creating clear and fair conflict resolution procedures, and building a culture of teamwork and collaboration in the Company [20].

Job stress has a positive and significant effect on affective commitment

In light of Table 4 data processing results, the fifth hypothesis, that work stress has a positive and significant impact on affective commitment, is accepted. The calculated t value of work stress is $1.972 < t\text{-table } 1.65657$ with sig. t-count is $0.029 < \alpha = 0.05$ (one tail), and the direction is positive. Research has indicated a favorable correlation between occupational stress and emotional commitment. Compared to those who encounter extremely low or extremely high levels of work stress, employees who experience moderate degrees of stress are likely to have a more emotional connection to the organization [29]. Numerous factors contribute to the favorable association that exists between emotional commitment and job stress. One of them is the belief that the company provides motivation and opportunities to develop personally and professionally. Auditors who experience moderate job stress tend to have a positive view of PAF and feel emotionally attached to it.

Managing work stress is important, although work stress can increase emotional commitment. Excessive or uncontrolled work stress can affect a person's health and performance. Therefore, PAFs must provide adequate support and resources for their auditors to effectively deal with work stress. To take action to lessen the harmful impacts of job stress, it is essential to understand the relationship between emotional commitment and job stress and to manage PAF. This includes creating job designs that consider things that can cause excessive work stress, offering programs to support employee well-being, and creating a company environment that supports work-life balance [30].

3. Path Analysis

Path analysis is used to determine whether there is an influence of the mediating (intervening) dimension of the work stress variable in the research model. The regression equation can be seen in Equations (3) to (6).

- a) Determine the e_1 value based on the R-squared determination value:

Regression Model 1:

$$\text{Value } e_1 = \sqrt{1 - R^2} = \sqrt{1 - 0,553} = \sqrt{0,447} = 0,668$$

$$\text{Stage 1 regression equation: } Y_1 = Y_1 = 8.064 - 0.108X_1 + 0.685X_2 + 0.668 \quad (3)$$

Regression Model 2:

$$\text{Value } e_2 = \sqrt{1 - R^2} = \sqrt{(1 - 0,415)} = \sqrt{0,585} = 0,765$$

$$\text{Stage 2 regression equation: } Y_2 = Y_2 = 8.0190 + 0.629X_1 - 0.196X_2 + 0.103X_3 + 0.765 \quad (4)$$

b) Direct Effect and Indirect Effect

a. The Impact of Workload on Affective Commitment

$$\begin{aligned} \text{Direct Effect } (X_1Y_2) &= 0.629 \\ \text{Indirect Effect } (X_1 * Y_2) &= (0.629) * (0.103) = 0,064787 \end{aligned} \quad (5)$$

b. The Effect of Work Conflict on Affective Commitment

$$\begin{aligned} \text{Direct Effect } (X_2Y_2) &= -0.196 \\ \text{Indirect Effect } (X_2 * Y_2) &= -(0.196) * (0.103) = -0.02018 \end{aligned} \quad (6)$$

Job stress does not mediate the effect of workload on affective commitment

The seventh hypothesis, which claims that work stress does not mediate the effect of workload on affective commitment, is accepted since the direct effect of workload on affective commitment is 0.629 > the indirect effect of workload on affective commitment through work stress is 0.064787. The new study shows that, without work stress as a mediator, workload has a direct relationship with emotional commitment. While affective commitment is a person's level of emotional involvement in the company where they work, workload refers to the number of tasks and responsibilities that a person must handle at work [30]. Research has demonstrated that an auditor's emotional commitment can be directly impacted by their workload, independent of workplace stress or other intervening factors. In many different businesses, an employee's emotional commitment is directly and negatively impacted by their workload [31].

Although job stress mediation had no effect, there are other ways to explain the direct relationship between workload and emotional commitment. Among these is the auditor's perception of PAF support and a positive work atmosphere. Levels of affective commitment may be higher among employees who feel their company provides sufficient support and resources to manage their workload [30]. The findings demonstrate that the association between emotional commitment and workload is not mediated by occupational stress experienced by auditors. These findings have significant consequences for PAF management practices. PAF managers should be aware that reducing workplace stress may not be enough to increase auditors' emotional commitment. Instead, attention should be paid to directly managing the workload as well as creating a supportive work environment [31].

Job stress does not mediate the effect of work conflict on affective commitment

The eighth hypothesis (H8), which contends that work stress does not moderate the effect of work conflict on affective commitment, is accepted. The direct effect of work conflict on affective commitment is 0.196 > the indirect effect of work conflict on affective commitment through work stress is - 0.020188. Work stress does not always serve as a mediator in the relationship between work conflict and emotional commitment, even though the two are frequently connected and correlated. Although there is less work stress, there is still a significant correlation between work conflict and emotional commitment [22]. Job stress alone cannot fully explain the association between work conflict and auditors' emotional commitment. Several other factors also play a role. There is uncertainty about the future of a career or unstable company conditions, which can worsen emotional commitment due to work conflict [28]. Additionally, elements such as trust in PAF management and social support at work may also regulate

this relationship. It has important ramifications for PAF management techniques that job stress does not act as a mediator in the link between job conflict and emotional commitment. If workplace conflict is not handled effectively, PAF managers should be aware that efforts to reduce job stress may not be enough to increase emotional commitment. Therefore, the main emphasis should be placed on finding and eliminating sources of work conflict. Additionally, it is important to build an organizational environment that supports open communication and teamwork [23].

4. Moderated Regression Analysis (MRA)

Using MRA, one can ascertain whether the independent variable affects the dependent variable are amplified or attenuated by intervening variables. If the product of two or more independent variables is significant, it is referred to as moderating. Table 5 presents the results of the regression test using the Moderated Regression Analysis (MRA) approach, and displays the regression equation listed in Equation (7).

Table 5. Regression Model 2, Moderate 1

Model	Unstandardized Coeff B	Std. Error	t	Sig.
Constant	-8.447	7.140	-1.183	.239
Workload	1.443	.360	4.015	.000
Work Stress	.754	.,349	2.157	.033
Moderate 1	-.041	.018	-2.352	.020

Dependent Variable: Affective Commitment

$$\text{Regression equation: } Y = -8,447 + 1,443X_1 + 0,754X_3 - 0,041X_1X_3 + e \quad (7)$$

Work stress strengthens the influence of workload on affective commitment

The significance level of t calculated for the moderate one variable which is the interaction between workload and work stress is $0.020 < 0.05$, thus the moderate one variable is significant, so it can be concluded that the ninth hypothesis (H9) which states that work stress strengthens the influence of workload on affective commitment, accepted. Through various mechanisms, auditor workload can influence emotional commitment. One of them is that work stress can increase a person's sensitivity to the workload they experience, which makes them more vulnerable to its negative impacts [1]. Additionally, work stress can also increase auditors' perceptions of the level of difficulty and pressure they face, which can subsequently intensify the negative impact of workload on emotional commitment. Organizations that provide adequate support and resources for employees to deal with work stress can help reduce the negative impacts caused by emotional commitment [27]. Employee wellness programs, stress management training, and a supportive work environment are integral components of effective performance management. When creating work regulations and procedures, PAF management should consider the relationship between workplace stress and emotional commitment. This means that they must consider how to manage and reduce their auditors' work stress by developing employee wellness programs and creating an employee-friendly work environment.

Work stress strengthens the influence of work conflict on affective commitment

Workplace stress can exacerbate the effects of conflict at work on emotional commitment through several different processes. One of them is that work stress can increase a person's sensitivity to the conflict they experience in their workplace, thereby making them more vulnerable to its negative effects [22]. Job stress can also make auditors feel more confident about the level of pressure and uncertainty they experience when they encounter conflict in their PAF. PAF support may serve as a protective factor, although work stress may amplify the influence of work conflict on emotional commitment. Organizations that provide adequate support and resources for employees to manage work conflict and overcome work

stress can help reduce the negative impact of affective commitment [28]. PAF management must consider the relationship between these two phenomena when they design work policies and practices. Research indicates that work stress amplifies the impact of work conflict on emotional commitment. To lessen the detrimental effects of work stress and conflict on emotional commitment, emphasis should be placed on managing work conflict effectively and offering employee support programs [21].

IV. Conclusion

Based on the research results presented, several important findings emerge, providing a fairly clear picture of the relationship between affective commitment, work conflict, workload, and stress in the workplace environment. This study reveals that workload has a significant and negative influence on work stress, while workplace conflict has a significant and positive effect on work stress. Simultaneously, workload and work conflict both have a positive and significant effect on employee stress levels. Furthermore, affective commitment is proven to be positively and significantly influenced by workload, but negatively and significantly influenced by work conflict. Interestingly, work stress also has a positive and significant effect on affective commitment. This study also reveals that the relationship between workload and affective commitment is not mediated by work stress, and the impact of work conflict on affective commitment is not reduced by stress. On the contrary, work stress actually strengthens the effect of workload on affective commitment and strengthens the impact of work conflict on affective commitment. These findings highlight the significant role of work stress as a variable that amplifies the impact of the two primary factors—workload and work conflict—on employee affective commitment within the organization.

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Declaration

Each researcher has the same role in conducting research/data collection, and documentation. The researcher guarantees that no conflict of interest will compromise the credibility of the research process until the publication of this research article.

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