


## The Effect Of Workload, Job Satisfaction, And Organizational Support On Auditor Performance With Psychological Well-Being Mediation (Study At The Inspectorate General Of The Ministry Of Manpower)

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Article Info	ABSTRACT
<p><b>Keywords:</b> Workload, Job satisfaction, Organizational support, Psychological well-being, Auditor performance</p>	<p>This study aims to analyze the effect of workload, job satisfaction, and organizational support on auditor performance with psychological well-being mediation in the Inspectorate General of the Ministry of Manpower. This study was conducted because of the complexity of auditor work, variations in job satisfaction, the importance of organizational support that can impact auditor performance in government environments, and psychological well-being that is often ignored by some people. The approach used in this study is path analysis with the Partial Least Squares (PLS) method. The results of the study indicate that workload and job satisfaction do not affect auditor performance and psychological well-being, while organizational support affects auditor performance and psychological well-being. And psychological well-being affects auditor performance. In addition, psychological well-being is proven to mediate the relationship between organizational support and auditor performance, but does not mediate the relationship between workload and job satisfaction with auditors. This study provides important insights for improving auditor performance through effective workload management, increasing job satisfaction, strengthening organizational support, and attention to psychological well-being.</p>
<p>This is an open access article under the <a href="#">CC BY-NC</a> license</p> 	<p><b>Corresponding Author:</b> Nur Widi Hastuti Trilogi University <a href="mailto:nurastutiwidi@gmail.com">nurastutiwidi@gmail.com</a></p>

### INTRODUCTION

In the era of global dynamics and complexity, organizations, especially government institutions, are faced with various challenges that require adaptation, innovation, and efficiency in carrying out their duties and functions. The key to the success of these government institutions lies not only in good organizational structures and regulations, but also in competent and high-performing human resources.

One of the important elements that helps determine the performance of government institutions is the audit function. This function not only aims to ensure compliance with regulations, but also to increase the transparency and accountability of the organization. For example, Presidential Regulation of the Republic of Indonesia Number 60 of 2008 concerning the Government Internal Control System (SPIP) emphasizes the importance of implementing

an internal control system to ensure the effectiveness, efficiency, and accountability of government financial and asset management.

The adoption of the paradigm of the two main functions of APIP, namely guarantor (assurance) and consultant (consulting) is seen in the internal guidance and supervision policy. APIP in the Ministry of Manpower acts as an internal change agent that ensures that policies and programs implemented are in accordance with good governance. Therefore, the role of APIP is not only as a supervisory entity, but also as a strategic partner in achieving the strategic goals of the Ministry of Manpower and ensuring that employment policies can have a positive impact on society and industry as a whole.

An auditor is a profession or position that is responsible for conducting an audit of the financial statements, performance, and operations of an organization, in this case a government organization. So, auditors are part of APIP. Auditors act as implementers of the government's internal supervision function. They are tasked with auditing various aspects of government operations to ensure compliance with regulations and improve the effectiveness and efficiency of government. Within the APIP structure, auditors are the spearheads who carry out technical tasks of internal supervision.

In the first half of 2023, there was an imbalance between the number of audit reports received and those issued. The number of reports received increased significantly in the second half of 2023 compared to the first half, but the number of reports issued did not match this increase. In mid-2023, changes were implemented in the scope of audits conducted by the Inspectorate General. These changes involved expanding the audit scope, which previously focused only on performance audits, to now include compliance audits as well. This shift is reflected in the data, where the number of received audit reports, particularly compliance audits, saw a significant rise in the second half of 2023. However, the number of issued reports did not show a corresponding increase, possibly indicating ongoing adjustments to new regulations and increased workloads due to the expanded audit scope.

The observed delays in report issuance and the disparity between the number of received and issued reports may be influenced by several factors. First, the increase in received reports, particularly after the expansion to include compliance audits, represents an additional workload for auditors. Second, adapting to new standards and procedures introduced by internal decisions in mid-2023 might require additional time, contributing to delays in report issuance. Third, the quality of the received reports may not fully align with the new audit standards, necessitating further revisions and checks.

One of the main challenges faced by auditors is high workload. Auditors often have to handle multiple tasks and projects simultaneously, with tight deadlines. This excessive workload can lead to fatigue, decreased performance, and significant work stress (Meidilisa & Lukito, 2020). Workload refers to the amount and intensity of work that an individual must carry out in a certain period of time. Increased workload can include quantitative aspects, such as the volume of work to be completed, and qualitative aspects, such as the level of difficulty, complexity, and responsibility for certain tasks. High workload can have a negative impact on

an individual's psychological well-being, increasing stress levels, fatigue, and potential decreased performance.

In this study, psychological well-being functions as a mediator that connects the effects of workload, job satisfaction, and organizational support on auditor performance. Good psychological well-being can help auditors manage stress and increase their productivity, even when faced with high workloads. Therefore, to improve auditor performance, special attention is needed to their psychological well-being, in addition to improving workload management, increasing job satisfaction, and strengthening organizational support.

Therefore, it is important for the Ministry of Manpower to ensure that auditors have a reasonable workload, high job satisfaction, and adequate organizational support to maintain their psychological well-being. Thus, auditors can work optimally and produce high-quality audit reports, which in turn will improve accountability and operational effectiveness in the Ministry of Manpower. The researcher is interested in determining the object of research in the Ministry of Manpower (Kemnaker) because of its strategic role in regulating industrial relations and labor welfare in Indonesia.

This study aims to study the factors that influence auditor performance. Auditor performance is the result of a complex interaction of various factors that influence it. The issue of this research arises from the complexity of the duties and responsibilities of auditors at the Inspectorate General of the Ministry of Manpower. Increasing workload and task complexity can be significant challenges for auditor performance, while job satisfaction is a critical aspect in maintaining productivity. In addition, the availability of organizational support also affects stress management, task completion, and job satisfaction levels. The development of psychological well-being in the workplace is also a concern, given its impact on individual performance. In addition, there is still a research gap related to these factors. So this study aims to: (1) Analyze the effect of workload on auditor performance. (2) Analyze the effect of job satisfaction on auditor performance. (3) Analyze the effect of organizational support on auditor performance. (4) Analyze the effect of workload on psychological well-being. (5) Analyze the effect of job satisfaction on psychological well-being. (6) Analyze the effect of organizational support on psychological well-being. (7) Analyze the effect of psychological well-being on auditor performance. (8) Analyze the effect of workload on auditor performance through psychological well-being as a mediator. (9) Analyze the effect of job satisfaction on auditor performance through psychological well-being as a mediator. (10) Analyzing the influence of organizational support on auditor performance through psychological well-being as a mediator.

## METHODS

This research is included in the category of associative research. According to Sugiyono (2017), associative research aims to connect two or more variables by seeing how big the relationship is between these variables. The approach used is a quantitative approach, where the data collected is in the form of numbers and statistical tools are used to analyze the data and obtain more significant research results. By using quantitative methods, researchers can

obtain objective and measurable data, which can then be analyzed statistically to identify patterns, relationships, and effects between variables.

This study uses a quantitative approach that is associative in nature to explain the effect of workload, job satisfaction, organizational support on auditor performance with psychological well-being as an intervening variable at the Inspectorate General of the Ministry of Manpower. Based on the data that has been collected, the total number of auditors at the Inspectorate General of the Ministry of Manpower is 59 people. The sampling technique used in this study is nonprobability sampling. The number of samples in this study is 59 samples.

The sources of data collection carried out in this study include primary data and secondary data. According to Sugiyono (2018), there are several data collection methods commonly used in quantitative research, namely questionnaires, interviews, observations, and documentation.

Data measurement is the process of determining the validity and reliability of the measuring instruments used in this study. Data measurement in this study uses validity tests and reliability tests. By conducting validity and reliability tests, researchers ensure that the data collected is accurate and reliable for further analysis (Sugiyono, 2018). This study uses two analysis methods, namely descriptive analysis and path analysis using Partial Least Squares (PLS). Both of these methods are used to test hypotheses and explore the relationships between the variables studied.

## RESULTS AND DISCUSSION

### Description of Research Variables

The results of this study are presented to obtain in-depth information from a population regarding the relationship or influence between the variables of Workload, Job Satisfaction, Organizational Support on Psychological Well-being, and Performance. This study uses a quantitative research method with a descriptive analysis approach.

Descriptive analysis is a method used to classify, analyze, and interpret data. The main data in this study were obtained directly from respondents through the distribution of questionnaires - which include the characteristics of respondents and statements designed to collect relevant information to analyze the research problem. The instrument used in this study is a questionnaire.

In this study, the questionnaire was compiled using 4 indicators for each variable. The selection of only 4 indicators was carried out to avoid multicollinearity problems and ensure the simplicity of the analysis model. According to Hair et al. (2010), a small sample size can affect the reliability of factor analysis. In addition, Kline (2015) stated that too many indicators in a small sample can cause overfitting and reduce the validity of the analysis results.

Considering the suggestions from the literature, this study uses the 4 best indicators for each variable as a step to improve the reliability and validity of the measurement. While the method used in this study is the Likert measurement method, where each question or statement has five alternative answers. In this study, descriptive statistical analysis using the mean will be carried out to calculate the limits of each class.

This study uses 5 classes, with a scale from 1 to 5, where the further to the right the higher the level of agreement. To determine the limits of each class, the formula proposed by Neuman (2003) is used as follows:

**Table 1.** Classification Division Descriptive Analysis Mean

Category	Mean range of total scores
Very Low	$1,00 < x \leq 1,80$
Low	$1,80 < x \leq 2,60$
High Enough	$2,60 < x \leq 3,40$
High	$3,40 < x \leq 4,20$
Very High	$4,20 < x \leq 5,00$

Source: Neuman, 2003

Based on the class division above, the following presents the results of respondents' answers to the variables Workload, Job Satisfaction, Organizational Support, Psychological Well-being, and Auditor Performance.

#### Overview of Workload

In this study, the workload variable was measured using 4 indicators. Based on the results of data processing, the average (mean) for the Workload variable was 3.52, which is included in the high or agree category. The indicator with the highest mean value is "I feel that my tasks often have very tight deadlines" with a mean value of 3.83, which is also included in the high or agree category. Conversely, the indicator with the lowest mean value is "I feel that the amount of work I have to complete every day is too much" with a mean value of 3.27, which is included in the Fairly High / Fairly Agree / Neutral category.

#### Overview of Job Satisfaction

In this study, the Job Satisfaction variable was measured using 4 indicators. Based on the results of data processing, it can be seen that the mean for the Job Satisfaction variable is 3.25, which is included in the category of Quite High or Quite Agree. The highest mean value is found in the indicator "I have a good relationship with my coworkers" with a value of 3.85, which is in the high or agree category. Meanwhile, the lowest mean value is found in the indicator "I feel that the award I receive is in accordance with my efforts" with a value of 2.88, which is included in the category of quite high or quite agree.

#### Overview of Organizational Support

In this study, the organizational support variable was measured using 4 indicators. Based on the results of data processing, it is known that the mean for the Organizational Support variable is 3.13 with the category of Quite High / Quite Agree. The highest mean value is found in the indicator "The organization recognizes the contribution I make" which is 3.47 which is in the high or agree category. Meanwhile, the lowest mean value is found in the indicator "The organization cares about my welfare" with a mean value of 2.95 which is in the category of quite high / quite agree.

#### Overview of Psychological Well-being

In this study, the psychological well-being variable is measured using 4 indicators. Based on the results of data processing, it is known that the mean for the Psychological Well-

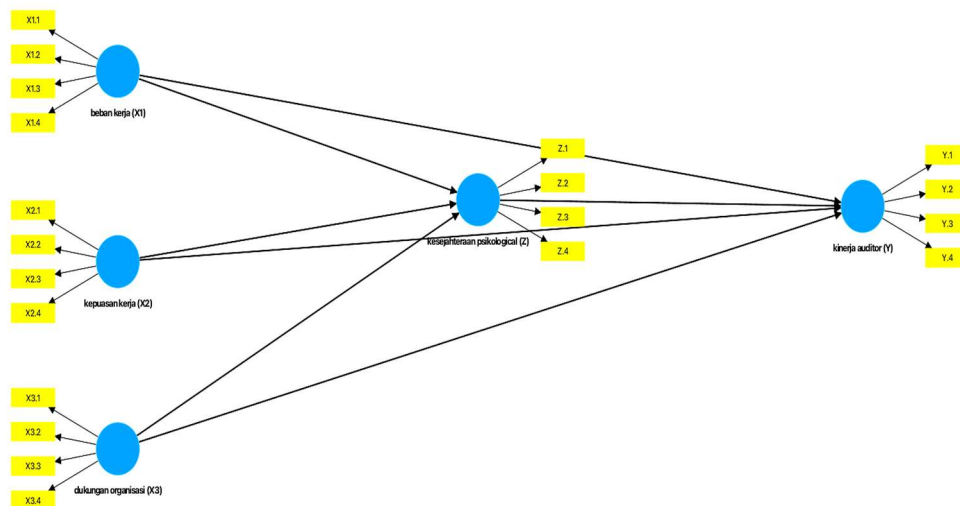


being variable is 3.93 with the category of High / Agree. The highest mean value is found in the indicator "I feel optimistic about the future" which is 4.17 which is in the high or agree category. While the lowest mean value is found in the indicator "My stress level is low" with a mean value of 3.68 which is in the high or agree category.

### Overview of Auditor Performance

In this study, the auditor performance variable is measured using 4 indicators. Based on the results of data processing, it can be seen that the mean for the Auditor Performance variable is 3.53 with the category of High / Agree. The highest mean value is found in the indicator "I always complete tasks on time" which is 3.76 which is in the high or agree category. While the lowest mean value is found in the indicator "I rarely make mistakes in my work." with a mean value of 3.24 which is in the fairly high or fairly agree category.

### Verification Analysis



**Figure 1.** Research Model

Source: SmartPLS 4 Data Processing Results, 2024.

In Structural Equation Modeling (SEM), there are 2 (two) types of models formed, namely the outer model (measurement model) and the inner model (structural model). The measurement model describes the proportion of variance from each manifest variable (indicator) that can be explained by the latent variable. Through the measurement model, the most dominant indicators in forming the latent variable can be identified. After the measurement model for each latent variable is explained, the next stage is to analyze the structural model, which evaluates the influence of the exogenous latent variable on the endogenous latent variable.

The calculation results of the entire model with SmartPLS 4 are:

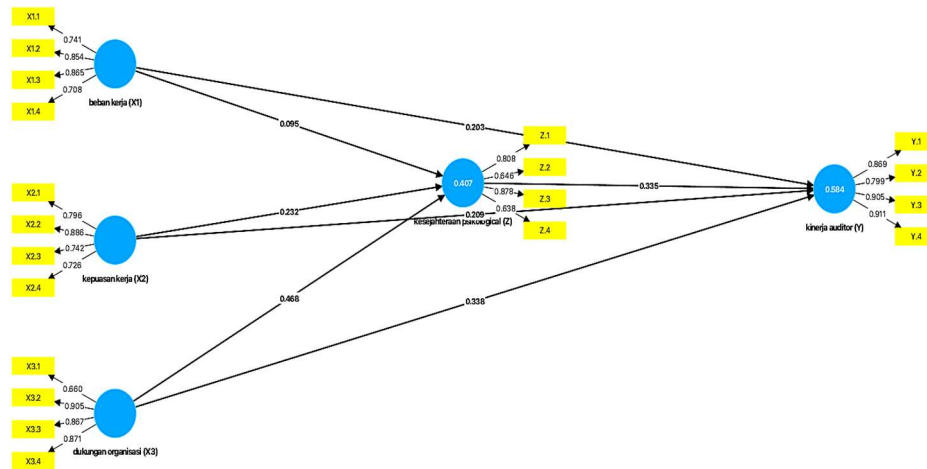


Figure 2. Path Diagram

Source: SmartPLS 4 data processing results, 2024

The testing of the Structural Equation Modeling results with the PLS approach was carried out by analyzing the results of the measurement model (outer model) and the structural model (inner model) of the studied model.

### Measurement Model Testing (Outer Model)

The testing of the measurement model (outer model) aims to determine the specific relationship between latent variables and their manifest variables. This test includes convergent validity, discriminant validity, and irreliability.

### Validity Test

#### Convergent Validity

Table 2. Validity Test Results with Loading Factor

Variables	Indicator	Loading Factor	Information
Workload (X1)	X1.1	0,741	Valid
	X1.2	0,854	Valid
	X1.3	0,865	Valid
	X1.4	0,708	Valid
Job Satisfaction (X2)	X2.1	0,796	Valid
	X2.2	0,886	Valid
	X2.3	0,742	Valid
	X2.4	0,726	Valid
Organizational Support (X3)	X3.1	0,660	Valid
	X3.2	0,905	Valid
	X3.3	0,867	Valid
	X3.4	0,871	Valid
Psychological Well-being (Z)	Z.1	0,808	Valid
	Z.2	0,646	Valid
	Z.3	0,878	Valid
	Z.4	0,638	Valid

Variables	Indicator	Loading Factor	Information
Auditor Performance (Y)	Y.1	0,869	Valid
	Y.2	0,799	Valid
	Y.3	0,905	Valid
	Y.4	0,911	Valid

Source: Primary Data, Processed by the Author, 2024.

The table above provides information related to the loading factor value for each manifest variable of Workload, Job Satisfaction, Organizational Support, Psychological Well-being, and Auditor Performance. In the table, it can be seen that all manifest variables have positive loading factor values, and most of the manifest variables have loading factor values greater than 0.7, so they can be categorized as high. In addition, a loading factor value greater than 0.6 is also considered good. Therefore, it can be concluded that the test results on the loading factors of the 20 existing manifest variables show adequate ability to measure latent variables accurately. Furthermore, the AVE test results are presented as follows:

**Table 3.** AVE Test Results

Variables	Average variance extracted (AVE)
Workload (X1)	0.632
Job Satisfaction (X2)	0.624
Organizational Support (X3)	0.691
Psychological Well-being (Z)	0.562
Auditor Performance (Y)	0.760

In the table above, it can be seen that the four latent variables have AVE (Average Variance Extracted) values that are greater than the specified value, which is 0.5. This shows that all manifest variables regarding Workload, Job Satisfaction, Organizational Support, Psychological Well-being, and Auditor Performance have met the requirements of convergent validity. Thus, these manifest variables can be stated as appropriate and valid measures of each latent variable they represent.

### Discriminant Validity

**Table 4.** Cross Loading Test Results

	Workload (X1)	Organizational Support (X3)	Job Satisfaction (X2)	Psychological Well-being (Z)	Auditor Performance (Y)
X1.1	0.741	-0.056	-0.152	0.023	0.078
X1.2	0.854	-0.087	-0.300	-0.057	0.095
X1.3	0.865	-0.078	-0.117	0.031	0.124
X1.4	0.708	-0.040	-0.186	0.001	-0.005
X2.1	-0.326	0.526	0.796	0.439	0.459
X2.2	-0.204	0.578	0.886	0.348	0.505
X2.3	-0.280	0.480	0.742	0.498	0.346
X2.4	0.132	0.483	0.726	0.347	0.454
X3.1	-0.049	0.660	0.574	0.224	0.551
X3.2	-0.043	0.905	0.528	0.698	0.549



	Workload (X1)	Organizational Support (X3)	Job Satisfaction (X2)	Psychological Well-being (Z)	Auditor Performance (Y)
X3.3	-0.032	0.867	0.578	0.536	0.607
X3.4	-0.189	0.871	0.531	0.490	0.510
Y.1	0.004	0.630	0.486	0.555	0.869
Y.2	0.114	0.400	0.389	0.354	0.799
Y.3	0.191	0.593	0.501	0.650	0.905
Y.4	0.123	0.641	0.552	0.646	0.911
Z.1	0.003	0.425	0.339	0.808	0.510
Z.2	0.204	0.427	0.236	0.646	0.424
Z.3	-0.082	0.606	0.587	0.878	0.631
Z.4	-0.105	0.315	0.317	0.638	0.317

Source: Primary Data, Processed, 2024.

Table 4, shows that the cross loading value for each indicator is higher than the correlation of the indicator with other latent variables. This shows that the latent variables have adequate discriminant validity, which means that each indicator is more precise in measuring its own latent variable than other latent variables in the model.

#### Reliability Test

The results of the test using SmartPLS 4 software are presented in the following table:

**Table 5.** Composite Reliability Test Results

Variables	Cronbach's alpha	Composite reliability (rho_c)	Information
Workload (X1)	0.837	0.872	Reliable
Job Satisfaction (X2)	0.796	0.868	Reliable
Organizational Support (X3)	0.847	0.898	Reliable
Psychological Well-being (Z)	0.737	0.834	Reliable
Auditor Performance (Y)	0.895	0.927	Reliable

Source: Primary Data, Processed by the Author, 2024.

In Table 5, it can be seen that the composite reliability value for all constructs shows very good results, which are above 0.7. This indicates that all construct indicators have high reliability. In other words, each manifest variable of the four latent variables is proven to have adequate accuracy, consistency, and instrument precision in measuring the construct it represents.

#### Measurement of Structural Model (Inner Model)

##### Goodness of Fit Test

##### Determination Coefficient (R<sup>2</sup>)

**Table 6.** Determination Coefficient Value

	R-square	R-square adjusted
Psychological Well-being (Z)	0.407	0.375
Auditor Performance (Y)	0.584	0.554

In the above data, the R<sup>2</sup> value for the Psychological Well-Being variable is 0.407 or 40.7%. This shows that 40.7% of the variation in Psychological Well-Being can be explained

by the variables Workload, Job Satisfaction, and Organizational Support together. The remaining 59.3% of the variation in Psychological Well-Being is explained by other factors not included in this study.

While for the Auditor Performance variable, the  $R^2$  value obtained is 0.584 or 58.4%. This means that 58.4% of the variation in Auditor Performance can be explained by a combination of the variables Workload, Job Satisfaction, Organizational Support, and Psychological Well-Being. The remaining 41.6% of the variation in Auditor Performance is explained by other variables not discussed in this study.

### Predictive – Relevance (Q2)

The change in  $R^2$  value is used to see whether the measurement of exogenous latent variables on endogenous latent variables has a substantial influence. This can be measured by the effect size  $f^2$ , with the following formula:

$$\text{Effect Size } f^2 = \frac{R^2_{\text{Included}} - R^2_{\text{excluded}}}{1 - R^2_{\text{Included}}}$$

A model is considered to have a relevant predictive value if the Q-square value is more than 0 ( $>0$ ). The predictive value – relevance is obtained using the formula:

$$Q^2 = 1 - (1 - R_1^2) (1 - R_2^2) \dots (1 - R_n^2)$$

$$Q^2 = 1 - (1 - 0,407) (1 - 0,584)$$

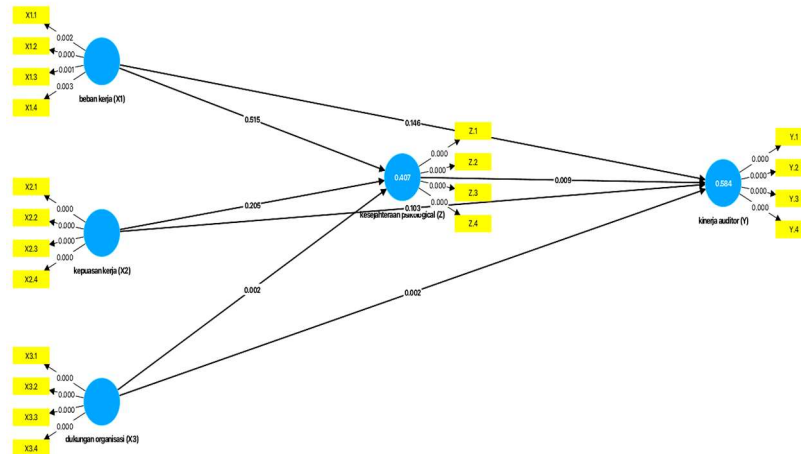
$$Q^2 = 0,753$$

With the Q-Square value of 0.753, it means that the model used in this study has good predictive ability. Q-Square indicates how well exogenous variables (workload, job satisfaction, organizational support, and psychological well-being) can explain endogenous variables (auditor performance). With a value of 75.3%, it means that the exogenous variables in this model are able to explain 75.3% of the variation in auditor performance, so that the model can be considered feasible and strong to predict the model well.

The conclusion that this model can predict well is also supported by the Q-Square value which is close to 1, which indicates that the proportion of variance that can be explained by the model is quite large. This indicates that the model has good validity in the context of the research being conducted.

### Hypothesis Testing

Based on the results of the data processing that has been done, the hypothesis test in this study was carried out by looking at the T-Statistics and P-values. The research hypothesis is declared accepted if the T-Statistics value is greater than the T-table value of 1.96 and the P-values are less than 0.05 with a significance level of 5% ( $\alpha = 0.05$ ).



**Figure 3.** Bootstrapping Test Results

Source: - Primary Data, - Processed by the Author, 2024.

The following presents the results of the bootstrapping test to obtain the t-statistic and P values of the relationship between variables.

**Table 7.** Hypothesis Test Results

Hypothesis	Influence	T statistics	P values	Decision
Direct Influence				
H1	workload -> auditor performance	1.452	0.146	Rejected
H2	job satisfaction -> auditor performance	1.632	0.103	Rejected
H3	organizational support -> auditor performance	3.069	0.002	Accepted
H4	psychological well-being -> auditor performance	2.617	0.009	Accepted
H5	workload -> psychological well-being	0.652	0.515	Rejected
H6	job satisfaction -> psychological well-being	1.269	0.205	Rejected
H7	organizational support -> psychological well-being	3.144	0.002	Accepted
Indirect Influence				
H8	workload -> psychological well-being -> auditor performance	0.500	0.617	Rejected
H9	job satisfaction -> psychological well-being -> auditor performance	1.033	0.302	Rejected
H10	organizational support -> psychological well-being -> auditor performance	2.010	0.044	Accepted

The direct influence in this study consists of four hypotheses, while the indirect influence consists of six hypotheses, with the following details:

a. The Influence of Workload on Auditor Performance

The First Hypothesis Test, namely: H1: Workload affects Auditor Performance. Based on statistical parameters, it shows that the path coefficient value of workload on auditor performance is 0.146 with a calculated  $t_{count}$  of  $1.452 < t_{table} 1.96$  at a significance level

of 5%. Thus,  $H_1$  is rejected. This means that workload does not have a significant effect on auditor performance.

b. The Influence of Job Satisfaction on Auditor Performance

The Second Hypothesis Test, namely:  $H_2$ : Job Satisfaction affects Auditor Performance. Based on statistical parameters, it shows that the path coefficient value of job satisfaction on auditor performance is 0.103 with a  $t_{count} 1.632 < t_{table} 1.96$  at a significance level of 5%. Thus,  $H_2$  is rejected. This means that job satisfaction does not have a significant effect on auditor performance.

c. The Effect of Organizational Support on Auditor Performance

Third Hypothesis Test, namely:  $H_3$ : Organizational Support affects Auditor Performance. Based on statistical parameters, it shows that the path coefficient value of organizational support on auditor performance is 0.002 with  $t_{count} 3.069 > t_{table} 1.96$  at a significance level of 5%. Thus,  $H_3$  is accepted. This means that organizational support has a significant effect on auditor performance.

d. The Influence of Psychological Well-Being on Auditor Performance

The Fourth Hypothesis Test, namely:  $H_4$ : Psychological Well-Being has an effect on Auditor Performance. Based on statistical parameters, it shows that the path coefficient value of psychological well-being on auditor performance is 0.009 with  $t_{count}$  of  $2.617 > t_{table} 1.96$  at a significance level of 5%. Thus,  $H_4$  is accepted. This means that psychological well-being has a significant effect on auditor performance.

e. The Effect of Workload on Psychological Well-Being

The Fifth Hypothesis Test, namely:  $H_5$ : Workload affects Psychological Well-Being. Based on statistical parameters, it shows that the path coefficient value of workload on psychological well-being is 0.515 with  $t_{count} 0.652 < t_{table} 1.96$  at a significance level of 5%. Thus,  $H_5$  is rejected. This means that workload does not have a significant effect on psychological well-being.

f. The Influence of Job Satisfaction on Psychological Well-Being

The Sixth Hypothesis Test, namely:  $H_6$ : Job Satisfaction affects Psychological Well-Being. Based on statistical parameters, it shows that the path coefficient value of job satisfaction on psychological well-being is 0.205 with  $t_{count} 1.269 < t_{table} 1.96$  at a significance level of 5%. Thus,  $H_6$  is rejected. This means that job satisfaction does not have a significant influence on psychological well-being.

g. The Influence of Organizational Support on Psychological Well-Being

The Seventh Hypothesis Test, namely:  $H_7$ : Organizational Support has an effect on Psychological Well-Being. Based on statistical parameters, it shows that the path coefficient value of organizational support on auditor performance is 0.002 and based on the test results, the  $t_{count} 3.144 > t_{table} 1.96$  at a significance level of 5%. Thus,  $H_7$  is accepted, this means that organizational support has a significant influence on psychological well-being.

h. The Effect of Workload on Auditor Performance through Psychological Well-Being

The Eighth Hypothesis Test, namely: H<sub>8</sub>: Workload affects Auditor Performance through Psychological Well-Being. Based on statistical parameters, it shows that the path coefficient value of workload on auditor performance through psychological well-being is 0.617 and based on the test results, the calculated  $t_{count} 0.500 < t_{table} 1.96$  at a significance level of 5%. Thus, H<sub>8</sub> is rejected, this shows that psychological well-being does not mediate the effect of workload on auditor performance.

- i. The Influence of Job Satisfaction on Auditor Performance through Psychological Well-Being

The Ninth Hypothesis Test, namely: H<sub>9</sub>: Job Satisfaction affects Auditor Performance through Psychological Well-Being. Based on statistical parameters, it shows that the path coefficient value of job satisfaction on auditor performance through psychological well-being (well-being) is 0.302 and based on the test results, the  $t_{count}$  is  $1.033 < t_{table} 1.96$  with a significance level of 5%. Thus, H<sub>9</sub> is rejected, this shows that psychological well-being does not mediate the effect of job satisfaction on auditor performance.

- j. The Influence of Organizational Support on Auditor Performance through Psychological Well-Being

The Ninth Hypothesis Test, namely: H<sub>10</sub>: Organizational Support has an effect on Auditor Performance through Psychological Well-Being. Based on statistical parameters, it shows that the path coefficient value of job satisfaction on auditor performance through psychological well-being (well-being) is 0.044 and based on the test results, the calculated  $t_{count}$  is  $2.010 > t_{table} 1.96$  with a significance level of 5%. Thus, H<sub>10</sub> is accepted, this shows that psychological well-being mediates the influence of organizational support on auditor performance.

## Hypothesis Discussion

### Effect of Workload on Auditor Performance

The results of the study show that workload does not have a significant effect on auditor performance. This means that even though the auditor's workload increases, there is no significant change in their performance. This may be because if auditors get a lot of assignments outside the office, they automatically get additional income in the form of travel money. So that makes most auditors not feel burdened by the amount of work, because the amount of work is directly proportional to additional income. Therefore, the results of the study show that workload does not have a significant effect on auditor performance.

The results of this study are in line with the findings of Yuliana and Ramli (2018) and Bakker et al. (2004) which state that workload does not always affect performance directly. However, other studies show different results. Woelansari (2023) stated that workload has a positive and significant effect on auditor performance. Research by Musa (2020), Martini and Sitiari (2018), and Dhelvia (2018) also shows that workload has a positive and significant effect on employee performance.

### The Effect of Job Satisfaction on Auditor Performance

The results of the study show that job satisfaction does not have a significant effect on auditor performance. This means that the higher the job satisfaction felt by the auditor, the

less significant changes will be in their performance. This may be because auditors who work in a government environment are often faced with strict work standards and procedures and predetermined targets, so they are required to achieve certain performance regardless of their level of job satisfaction. In conditions like this, job satisfaction may not be the main factor driving increased performance, because auditors tend to focus on achieving targets and fulfilling predetermined professional responsibilities.

The results of this study support the research conducted by Irawan and Lestari (2017) which found that job satisfaction is not always directly related to performance. However, the results of this study contradict the research of Musa (2020) and Martini and Sitiari (2018), which found that job satisfaction has a positive and significant effect on employee performance.

### **The Effect of Organizational Support on Auditor Performance**

The results of the study show that organizational support has a significant effect on auditor performance. This means that the higher the organizational support received by auditors, the higher their performance will be. Organizational support, such as guidance from superiors, availability of adequate resources, and recognition for hard work, can increase auditor motivation to work better. This support provides a sense of security and confidence that their efforts are appreciated, which ultimately encourages auditors to work harder in completing their tasks more effectively and efficiently. Organizational support is also very important when auditors face interventions related to audit findings. Firm and transparent support from management protects auditors, ensuring they can work with integrity and independence without fear of negative impact. This helps maintain the objectivity of findings, increases auditor confidence, and ultimately strengthens their overall performance.

The results of this study are in line with research by Hochwarter et al. (2020), which found that organizational support has a significant effect on improving employee performance. The study showed that when employees feel supported by their organization, they are more motivated, more productive, and more likely to achieve better work outcomes. This support includes training, constructive feedback, and a positive work environment. However, the results of this study contradict the findings obtained by Searle and Auton (2015), who found that organizational support does not always have a significant impact on performance. Their research suggests that in some contexts, other factors such as the nature of the job or relationships between coworkers may have a greater influence on performance than organizational support.

### **The Influence of Psychological Well-Being on Auditor Performance**

The results of the study show that psychological well-being has a significant influence on auditor performance. This means that the higher the psychological well-being felt by auditors, the higher their performance will be. Psychological well-being includes aspects such as life satisfaction, positive emotions, and minimal stress, all of which contribute to the auditor's ability to work effectively and productively. When auditors feel psychologically well-being, they tend to have higher motivation, better ability to focus, and mental resilience in dealing with work pressure. Auditors who have good psychological well-being are also better



able to manage their workload and face challenges, so they can complete their tasks more efficiently and accurately. In addition, high psychological well-being encourages auditors to collaborate better with coworkers and build positive working relationships, which in turn can improve overall performance. The results of this study are in line with the findings of Rani and Verma (2021), and Page and Vella-Brodrick (2019), which show that psychological well-being has a significant impact on employee performance. Good well-being increases motivation, work effectiveness, and the ability to manage stress, especially in highly cognitive jobs such as auditing. However, these results contradict the studies of Smith et al. (2019) and Judge and Kammeyer-Mueller (2011), which found that psychological well-being does not always have a direct effect on performance, because other factors such as social support and working conditions also play an important role.

### **The Effect of Workload on Psychological Well-Being (Well-Being)**

The results of the study showed that workload did not have a significant effect on psychological well-being. This means that the greater the workload faced by auditors, the less significant changes will be in their psychological well-being. Auditors may have effective coping strategies to deal with high workloads. For example, good time management, relaxation techniques, and social support from coworkers and superiors can help auditors manage stress without reducing their psychological well-being. With adequate organizational support and resources, the negative impact of workload can be minimized. The results of this study support the research conducted by Hobfoll et al. (2018) which states that social support and good coping strategies can help reduce the negative impact of workload on psychological well-being. This supports the view that even though the workload is high, supporting factors can mitigate its negative impact. In addition, Schaufeli and Bakker's (2023) research also shows that adequate organizational support and resources can reduce the negative impact of workload on psychological well-being. However, this is contrary to Yuan and Chan's (2022) research which found that high workload can contribute to decreased psychological well-being, especially in situations with low control and lack of social support. And Leiter and Maslach's (2021) research which found that high workload can lead to burnout, which in turn affects psychological well-being. These findings suggest that excessive workload can have a negative impact on psychological well-being if not balanced with adequate support.

### **The Effect of Job Satisfaction on Psychological Well-Being**

The results of the study indicate that job satisfaction does not have a significant effect on psychological well-being. This means that even though auditors feel a high level of job satisfaction, there is no significant change in their psychological well-being. This may be due to the highly subjective nature of job satisfaction and varies between individuals. Auditors may feel satisfied with certain aspects of their jobs, such as the work environment or relationships with coworkers, but not experience a significant impact on their psychological well-being if other aspects, such as workload or job demands, remain high. In other words, job satisfaction does not always contribute to significant changes in psychological well-being.

The results of this study support the research conducted by Ilies et al. (2009), which found that job satisfaction is not always directly related to psychological well-being. In their study, Ilies et al. showed that even though someone feels satisfied with their job, it does not always guarantee an increase in psychological well-being directly. Similarly, Kong and Cheung (2023) in their study on psychological well-being and work-life balance showed that although job satisfaction can contribute to psychological well-being, factors such as work-life balance play an important role in determining the overall impact on well-being. However, the results of this study contradict the findings of Fisher (2010), who stated that job satisfaction can significantly improve psychological well-being. Fisher suggested that job satisfaction can contribute to psychological well-being by increasing positive feelings and reducing work-related stress. In addition, Sonnentag and Fritz's (2022) study showed that although job satisfaction is an important factor, its impact on psychological well-being can be influenced by various other aspects of an individual's work and life. They showed that additional factors such as recovery from work and work-life balance can influence how significantly job satisfaction impacts psychological well-being.

### **The Effect of Organizational Support on Psychological Well-Being**

The results of the study showed that organizational support has a significant effect on psychological well-being. This means that the higher the organizational support received by auditors, the higher their psychological well-being will be. Organizational support can help reduce stress and improve psychological well-being by providing necessary resources and providing recognition that can increase a sense of accomplishment and security. The type of support provided also plays an important role. Support that is in accordance with the auditor's needs, such as the willingness to help or provide backup to the auditor in dealing with problems in the field, including dealing with interventions from various parties, is very beneficial for psychological well-being. This support not only helps auditors feel more appreciated and supported in their work, but also provides a higher sense of security and confidence when facing work challenges. Thus, appropriate and relevant organizational support can contribute significantly to improving the psychological well-being of auditors.

The results of this study support the research conducted by Eisenberger, Malone, and Lynch (2021) in their study on organizational support and psychological well-being, finding that effective organizational support contributes to increased psychological well-being by reducing stress and increasing job satisfaction. Pan and Li (2022) in their meta-analysis also found a positive relationship between organizational support and psychological well-being, emphasizing the importance of appropriate and relevant support. In addition, Bakker and Demerouti (2023) in their discussion of the Job Demands-Resources theory also emphasized that organizational support is one of the key factors that can influence psychological well-being and work engagement. However, the results of this study contradict several recent studies that show that organizational support does not always have a positive impact on psychological well-being. Smith and Cooper (2023) found that in a high-pressure work environment, organizational support may not be enough to overcome stress and can actually increase frustration if perceived as inadequate. Lee and Park (2023) also found that

inconsistency in organizational support can be detrimental to employee psychological well-being because it creates a sense of injustice. In addition, Thompson and Anderson (2024) stated that in situations such as organizational restructuring, support can be seen as an attempt to cover up management deficiencies, which can ultimately reduce trust and damage psychological well-being.

### **The Effect of Workload on Performance through Psychological Well-Being**

The results of the study indicate that workload through psychological well-being does not have a significant effect on auditor performance. This means that psychological well-being does not mediate the effect of workload on auditor performance. Auditors may use effective strategies to manage stress and workload. Techniques such as good time management and separation between work and personal life can help them deal with pressure without affecting their psychological well-being. In addition, auditors who are highly motivated by achieving professional goals may focus more on their performance and achievements than on the impact of workload on psychological well-being. Thus, even though the workload increases, they can still maintain high performance without experiencing a decline in psychological well-being. The results of this study support the research conducted by De Jong and Schaufeli (2023) which states that in organizations with strong support and a positive work culture, psychological well-being does not always mediate the relationship between workload and performance. They show that support and a supportive work culture can reduce the negative impact of workload, so that performance is maintained even though psychological well-being is not significantly affected. However, the results of this study contradict the research conducted by Karasek et al. (2022) which states that in the context of high work pressure, psychological well-being plays an important role as a mediator. They found that psychological well-being can mediate the negative impact of workload on performance, especially if organizational support is insufficient.

### **The Effect of Job Satisfaction on Performance through Psychological Well-Being**

The results of the study show that job satisfaction through psychological well-being does not have a significant effect on auditor performance. This means that psychological well-being does not mediate the effect of job satisfaction on auditor performance. Job satisfaction can vary between individuals and is often related to aspects that do not directly affect performance, while external factors such as organizational support and working conditions also play an important role. Without adequate support or supportive working conditions, even if auditors are satisfied with some aspects of their work, this may not be enough to overcome stress or other challenges that affect their performance. In other words, even if auditors are satisfied with some aspects of their work, this may not be enough to substantially improve psychological well-being, especially if the workload or job demands remain high.

The results of this study support the research conducted by Ong and Cheung (2023) which also showed that job satisfaction contributes to psychological well-being, but the effect is not always strong enough to mediate the relationship between job satisfaction and performance, especially if other factors such as the work environment play a major role. However, the results of this study contradict the research conducted by Fisher (2010) which

found that psychological well-being significantly mediates the relationship between job satisfaction and performance, highlighting that in some contexts, job satisfaction can have a direct impact on performance through increased psychological well-being.

### **The Effect of Organizational Support on Performance through Psychological Well-Being**

The results of the study show that organizational support through psychological well-being has a significant effect on auditor performance. This means that psychological well-being mediates the relationship between organizational support and auditor performance, so that adequate organizational support can improve auditor performance by improving their psychological well-being. Effective organizational support can reduce stress and increase a sense of accomplishment and security, which in turn contributes to improved performance. The results of this study support the research conducted by Pan and Li (2022), which found that organizational support has a positive effect on psychological well-being and performance, with psychological well-being as a mediator. However, the results of this study contradict the research of Lee and Park (2023) which showed that organizational support is not always effective in improving psychological well-being, especially if the support is perceived as inconsistent or inadequate. They found that perceived inconsistency in support can have a negative impact on psychological well-being and, consequently, on performance.

## **CONCLUSION**

Based on the results of the analysis and discussion that have been described, the conclusions that can be presented are: Workload does not have a significant effect on auditor performance. This shows that changes in workload, either increasing or decreasing, do not directly affect auditor performance. Job satisfaction does not have a significant effect on auditor performance. In other words, the level of auditor job satisfaction does not have a significant impact on their performance. Organizational support has a significant effect on auditor performance. Support provided by the organization, such as adequate guidance and facilities, can significantly improve auditor performance. Psychological well-being has a significant effect on auditor performance. Auditors who have good psychological well-being tend to show better performance. Workload does not have a significant effect on psychological well-being. This means that changes in workload do not have a significant impact on the psychological well-being of auditors. Job satisfaction does not have a significant effect on psychological well-being. Thus, the level of auditor job satisfaction does not directly affect their psychological well-being. Organizational support has a significant effect on psychological well-being. Good support from the organization can improve the psychological well-being of auditors, which in turn can also contribute to improving their performance. Psychological well-being does not mediate the relationship between workload and auditor performance. This means that psychological well-being does not play an intermediary role in the relationship between workload and auditor performance. Psychological well-being does not mediate the relationship between job satisfaction and auditor performance. In other words, psychological well-being does not function as an intermediary in the relationship between job satisfaction and auditor performance.

Organizational support affects auditor performance indirectly through psychological well-being. This shows that psychological well-being plays an important mediating role, where good organizational support can improve psychological well-being, which ultimately contributes to improved auditor performance.

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