



## EXAMINING THE RELATIONSHIP BETWEEN WORK STRESSORS AND AUDITORS' JOB PERFORMANCE

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### ABSTRACT

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Workplace stress is a common problem in all types of occupations, and from the highest to the lowest levels of management. Auditors are not an exception to stress, particularly for those working in audit firms. To mitigate the auditors' stress level, it is crucial for the management to identify work stressors on their job performance. This study aims to examine the relationship between work stressors and auditors' job performance. Specifically, this study chose five potential work stressors namely, role ambiguity, work overload, time pressure, work/family conflict and salary and compensation. Using a questionnaire-based survey of 102 auditors, this study shows that role ambiguity and salary and compensation have a significant relationship with auditors' job performance. On the other hand, this study shows that work overload, work/family conflict, and time pressure do not have a significant relationship with auditors' job performance. The findings in this study provide an understanding for management of the work stressors that could affect the auditors' job performance. Understanding this would assist the auditors to manage their stress properly, which could positively improve their performance.

**Contribution/Originality:** This is one of the few studies to examine the relationship between work stressors and auditors' performance throughout Malaysia.

## 1. INTRODUCTION

Stress in the workplace is a normal occurrence in any profession, from the highest level to the lowest level of management. It is a serious problem that requires management's attention as it may impact the employees' performance and their mental and physical health (Awadh, Gichinga, & Ahmed, 2015). A study conducted by Monash Business School (2018) reported that those working in the accounting industry, such as accountants and auditors, have a moderate level of stress at the workplace. When working in audit firms or public accounting firms, it is common to have long working hours, work overload, and no time to socialize with the community, especially during peak season. A study done by the Institute of Chartered Accountants in England and Wales (ICAEW) reported that 30.4% of accountants suffer from mental health issues, with 51% admitting having depression and anxiety, which affect their performance. One of the critical features of mental health in the dynamic world is stress (Masihabadi, Rajaei, Shams Koloukhi, & Parsian, 2015).

Generally, stress can have both positive and negative impacts on organisations. It could be a motivational force to the employees to always give their best. If there is lack of stress, employees do not have much interest in achieving their goals (Arbabisarjou, Ajdari, Omeidi, & Raziéh, 2013). Apart from that, it also may improve the employees' performance by encouraging them to become more creative and innovative in dealing with new problems (Nyangahu & Bula, 2015). However, stress will cause damage to individuals and organisations as a whole. Several physical illnesses caused by stress are high blood pressure, insomnia, and depression among others (Almanae, 2015). It can also lead to mental health problems and anxiety. In the hospitality industry, work stress is costly to both the employees and the employer (O'Neill & Davis, 2011). Moreover, when employees have a high level of stress, it leads to lower productivity and increased absenteeism, which encourages the employees to take drugs and alcohol in an attempt to reduce stress (Ling & Bhatti, 2014).

Factors that contribute stress to a person are called work stressors. There are many work stressors in the workplace, for instance lack of management support and high workload (Nyangahu & Bula, 2015). As for nurses, the stressors come from the shortage of staff, the uncertainty of the treatment needed for the patient, lack of support from supervisors and peers, and a large amount of administrative work (Arbabisarjou et al., 2013). A study conducted to examine work stressors related to hotels found that work stressors come from co-workers, guests (customers), and work overload (O'Neill & Davis, 2011). Even at tertiary level, students are also overwhelmed with stress due to academic and non-academic factors (Bakar, Ghani, & Majdi, 2017). However, not many studies have examined the relationship between work stressors and auditors' performance. For auditors, when work is overloaded, the tasks become difficult, and the employees need to adapt to the changes. They often need to work overtime, especially when it is a busy season. In addition, external auditors specifically need to study the nature of different types of business and deal with many kinds of clients.

This study examines the relationship between work stressors and auditors' job performance. The findings of this study could help the management to identify work stressors that could affect their auditors' performance and subsequently, plan new initiatives or strategies to address the work stressors properly. They could also provide adequate training for the auditors and staff to improve their attitude towards coping with stress. Section 2 presents a review of the literature relevant to this study. Section 3 explains the study design. Section 4 presents the results and Section 5 concludes this paper.

## 2. LITERATURE REVIEW

A group of studies in psychology literature defined job performance as the ability of the employees to achieve their task completely and meet the organisation's expectations and goals (Ismail, Na, Faizzah, & Dollah, 2009). Other studies have defined job performance as the result of the job performed by the employees (Geroda & Puspitasari, 2017). Ling and Bhatti (2014) pointed out that job performance is represented by the combination of the employee's expertise, effort, and nature of the task. The authors also mentioned that rewards given by the organisation, either in monetary or non-monetary form, increase the employees' job satisfaction and performance. From Giga and Hoel's (2003) point of view, job performance is a method to measure how well the employees execute the task assigned to them. They stated that job performance would improve by giving rewards to those who deserve it.

A study by Kalbers and Cenker (2008) revealed that auditors' job performance has a substantial impact on audit quality, as poor job performance would result in errors and loss of credibility. Moreover, Lee, Su, Tsai, Lu, and Dong (2016) mentioned that auditors' job performance is highly correlated with the quality of audit work, where those who have poor job performance tend to produce a low audit quality, which in turn resulted in substandard auditing. Based on reviewing the psychology literature, there are many factors that could affect auditors' job performance. Among the factors are task complexity and top management empowerment (Alqudah, Amran, & Hassan, 2019) supervision and time pressure (Rustianawati, Kustono, & Wardawati, 2017) and work/life balance

and work/family conflict (Soomro, Breiteneker, & Shah, 2018). Nyangahu and Bula (2015) revealed that work stress significantly affects employee performance.

Addae, Parboteeah, and Velinor (2008) defined stressors as factors that trigger stress. When an employee is at work, he or she is exposed to various types of stressors that have a significant effect on his or her job performance (Arbabisarjou et al., 2013). According to Amiruddin (2019) the audit profession is continuously associated with work stress. There are many studies on the effect of work stress on employees' job performance, job satisfaction, and even intention to leave the company. Christy and Priartini (2019) pointed out that the intention to leave the company is due to workload and work stress. In addition, Dhaniala (2010) found that employees become overstressed and demotivated due to the high level of work overload. For the purpose of this study, five work stressors were identified: role ambiguity, work overload, time pressure, work/family conflict, and salary and compensation.

According to Almanae (2015) role ambiguity refers to an unclear role. It is the main source of stress in the organisation. Gharib, Jamil, Ahmad, and Ghouse (2016) stated that there is no significant effect of role ambiguity on job performance, concluding that the academic staff at Dhofar University have a deep understanding of their roles and responsibilities. However (Dewi & Ramantha, 2019) mentioned that auditors would experience anxiety and dissatisfaction and are unable to complete their task efficiently if they do not have a clear understanding of their roles or duties. Similarly, June and Mahmood (2011) found that role ambiguity has a significant relationship with employees' job performance working in service sector SMEs. On the auditing perspective, Rahardjo (2017) investigated the impact of role ambiguity on auditor performance and concluded that when an auditor encounter's role ambiguity or vagueness, he or she becomes less productive at work and impairs auditor performance. Another study conducted by Amiruddin (2019) found that role ambiguity had a positive and significant effect on work stress, turnover intention, as well as audit quality reduction behaviour. He aimed to determine the direct and mediating effects of time pressure, work/family conflict, role ambiguity, work stress and audit quality reduction behaviour. Role ambiguity would arise when there is lack of training and minimal supervision from supervisors in firms. Besides that, employees' physical and mental health would suffer because of high levels of role ambiguity, which eventually degrades their performance. Thus, based on previous findings, this study develops the following hypothesis:

*H1: There is a significant relationship between role ambiguity and auditors' job performance.*

Johari, Ridzoan, and Zarefar (2019) examined which potential factors of pressure have a significant relationship with government auditors' job performance. It found that there is no significant relationship between work overload and auditors' job performance. This is mostly because the employees perceive work overload as something challenging and intriguing. Work overload seemed to be important because different people have different perspective towards stress. However, Gharib et al. (2016) revealed that work overload has a significant impact on the performance of the academic staff at Dhofar University. This outcome could be explained by almost 60% of the respondents being new staff. Understandably the new staff would usually get extra workload. On the other hand, a study conducted by Ahmed and Ramzan (2013) found that employees' performance at a bank decreased because of work overload. This result might be due to there being no limit of working hours at banks in Pakistan. Similarly, Ali, Raheem, Nawaz, and Imamuddin (2014) also found that work overload has a significant impact on the employees of a private university in Pakistan. The study mentioned previously highlighted the employees become tired, restless, and inefficient due to work overload. This situation may directly impair the employees' performance. Therefore, this study forms the following hypothesis:

*H2: There is a significant relationship between work overload and auditors' job performance.*

Time pressure is described as a person's ability to complete as task based on a time limitation. Arifin, Mediaty, Arifuddin, and Karim (2018) analysed the effect of budget time pressure and task complexity on auditor's performance, with emotional intelligence as the moderating variable. The results showed that the government's internal auditors felt stressed due to the limited time given, thus affecting their job performance. Their study

identified emotional intelligence as a potential variable that impacted the intensity of the relationship between budget time pressure and auditor performance. In conclusion, he discovered that budget time pressure has an insignificant negative effect on auditor's job performance. However, Johari et al. (2019) examined the factors that could affect the performance of government auditors, and discovered time pressure as one of the factors. It has a significant positive relationship with government auditors' performance. It indicates that, although there is a time constraint, it would not impair the quality of audit work as well as the performance. Awadh et al. (2015) also found time pressure as one of the main factors that impair employee performance. It has a significant effect on employee performance.

Studies in the banking sector showed similar results where the performance of the employees at the bank decreased due to time constraints. Furthermore, in the hotel industry, job stress does not affect the employees' attendance, but it impacts their performance in meeting deadlines (Nyangahu & Bula, 2015). There are some employees that perceived time pressure as a challenging obstacle in completing their task, which eventually made them to put more effort and time in into it. Thus, their job performance becomes better. As an auditor, it is common to have work overload and deadline. However, having both simultaneously would impair their job performance. Hence, based on previous findings, this study forms the hypothesis below:

*H3: There is a significant relationship between time pressure and auditors' job performance.*

Soomro et al. (2018) explained work/family conflict as a situation when an individual spends more time on his or her work rather than on his or her family. They found that work/family conflict showed a significant positive effect on employee performance. This effect may be due to young employees willing to spend more time working to achieve their dreams. Some of them were also unmarried at that moment. Thus, they do not have the same responsibilities as those who have their own family. According to a study conducted by Mansour and Tremblay (2016) it was discovered that social support at work regarding the reintegration of work and family can reduce work/family conflict because they can devote more time and energy to their family. Awadh et al. (2015) reported that the majority of their respondents felt stressed because they have two roles and have to divide time for family and work. They were unable to balance both parties, thus impairing their performance. Similarly, Majekodunmi (2017) investigated the relationship between work/family conflict, family/work conflict and job performance of working mothers, specifically nurses working in Nigeria's public hospitals. They found that work/family conflict significantly influences the nurses' job performance.

In the auditing perspective, Amiruddin (2019) found that high work/family conflict influenced high work stress, intention to turnover, and audit quality reduction behaviour. While an increase in work/family conflict would cause auditors to feel estranged from the organisation, resulting in poor performance (Geroda & Puspitasari, 2017). Work is different from family, but both aspects are important in a person's life. However, it is difficult having multiple roles simultaneously. Therefore, this study develops the following hypothesis:

*H4: There is a significant relationship between work/family conflict and auditors' job performance.*

The study conducted by Darma and Supriyanto (2017) investigated the effect of compensation on employee satisfaction and employee performance. They discovered that compensation, both monetary and non-monetary based, has a positive effect on employees' performance. This indicates that an increase in compensation will boost employees' satisfaction as well as their performance. Similarly, Salisu, Chinyio, and Suresh (2015) found employees' productivity could increase if they were compensated adequately. The majority of the respondents in a study by Awadh et al. (2015) said that the salary and benefits given by the company were inadequate. This situation seems to cause them stress as they felt that there was low job security at the organisation. The findings of the study revealed that there is a significant effect between salary and employee performance. In the higher education sector, inadequate monetary rewards are the main cause of stress among employees, which reduces their work performance. The respondents felt that their pay did not match their effort in performing the job or task given (Ali et al., 2014). Both monetary and non-monetary compensation is important for an employee. They have their own

needs to be catered for and goals to be achieved in their lives. Previous studies showed that an employee tends to work harder and efficiently if they are compensated adequately. Higher salary and appraisals would boost the employees' job performance. Hence, this study forms the following hypothesis:

*H5: There is a significant relationship between salary and compensation and auditors' job performance.*

### 3. RESEARCH METHOD

#### 3.1. Sample Selection

The target population for this study comprised internal and external auditors working in the public and private sectors. According to Larson (2004) internal auditors are the employees within an organisation or company whose responsibilities are to review the organisation's operation and determine whether the employees follow the established procedures and policies. Whereas external auditors are not employees of the company and are responsible for auditing the company to ascertain whether it complies with the rules and procedures it adopted. They are also responsible ensuring that the financial statements are prepared appropriately following the requirements of the accounting standards. When comparing the job scope of external and internal auditors, it is generally thought that external auditors would have a higher position with a higher level of stress as they need to deal with various types of businesses, which forces them to work harder.

According to Gill, Johnson, and Clark (2010) the desired sample size of 380 auditors should be selected for this study to represent a population 35,866. It is important to select the appropriate sampling technique because it offers greater speed in gathering the data needed. For this study, the probability sampling technique was used since the target respondents were known. The list of auditors could be accessed from the MIA's websites. Then, simple random sampling was applied to select the sample units. All the identified auditors in the sampling frame had equal chance to be selected as respondents.

#### 3.2. Study Instrument

For this study, a self-administered questionnaire was used. This questionnaire was developed by adapting previous studies' questions or instruments. The questionnaire comprised 40 questions, which were divided into three sections. Section A consisted of 9 questions related to the demographic information of the respondents. Section B comprised 25 questions related to the identified work stressors as follows:

- i. Role Ambiguity (5 questions).
- ii. Work Overload (5 questions).
- iii. Time Pressure (5 questions).
- iv. Work/family Conflict (5 questions).
- v. Salary and Compensation (5 questions).

Section C consisted of 5 questions on the respondents' opinions about how these stressors affect their ability to perform well in their task. The 5-point Likert scale was used, ranging from 1 (strongly disagree) to 5 (strongly agree). Both independent and dependent variables used the same scale measurements and scaling techniques, i.e., the interval measurement of parametric test and 5-point Likert scale.

#### 3.3. Data Collection

Two approaches were used in distributing the questionnaire. First was distribution through online Google Form, and second, by email. The Google Form's links were shared through social media, for instance, WhatsApp and Facebook. Emails were sent to the auditors selected from the MIA websites. Three hundred (300) sets of questionnaires were distributed by email. However, only 25 auditors replied. Another 77 sets of questionnaires were answered through the Google Form. Therefore, a total of 102 questionnaires were usable and analysed ( $n = 102$ ). The response rate was only 34%. It was considered to be sufficient as Colombo (2000) stated that typical response



rates from questionnaires were about 20 percent. Meanwhile, according to Hair, Black, Babin, and Anderson (2019) the minimum sample size for a study is 50, although the preferable range is between 50 and 100.

## 4. RESULTS

### 4.1. Respondent's Demographics

Descriptive statistics were used to analyse the demographics of the 102 respondents, such as gender, marital status, age, type of auditor, working sector, education, salary, working experience, current position, and the State in which they work. Table 1 shows the frequency and percentage of the demographic distribution.

Table 1. Respondents' demographics.

Demographic	Category	Frequency	Percent
Gender	Male	31	30.4
	Female	71	69.6
Marital Status	Single	68	66.7
	Married	34	33.3
Age	21-30 years	55	53.9
	31-40 years	29	28.4
	41-50 years	12	11.8
	Above 51 years	6	5.90
Education	Diploma	13	12.7
	Degree	58	56.9
	Master	11	10.8
	Professional qualification	19	18.6
	PhD	1	1.00

Based on gender, 31 respondents (30.4%) are male, and 71 respondents (69.6%) are female. Regarding marital status, the majority of the respondents (68, 66.7%) are single, and the remaining respondents (34, 33.3%) are married. In terms of age, the majority of the respondents (55, 53.9%) are between 21 and 30 years old. Twenty-nine (29) respondents (28.4%) are between 31 and 40 years, 12 respondents (11.8%) are between 41 and 50 years, and six (6) respondents (5.9%) are above 51 years old. In terms of education, 13 respondents (12.7%) hold a Diploma, 58 respondents (56.9%) have a Bachelor's degree, 11 respondents (10.8%) hold a Master's degree, 19 respondents (18.6%) have a professional qualification, and one (1) respondent (1%) has a PhD.

Table 2 shows the frequency and percentage of employment distribution of the respondents. Most of the respondents were external auditors (71, 69.6%), and the remaining respondents (31, 30.4%) were internal auditors. Most of the respondents work in the private sector (77 respondents, 75.5%), and 25 respondents (24.5%) work in the public sector. With regards to their salary, 11 respondents (10.8%) earn between RM 1,000 and RM 2,000 a month and 13 respondents (12.7%) earn RM 4,001 to RM 5,000 a month. This is followed by twenty-six (26) respondents (25.5%) get RM 2,001 to RM 3,000 a month, and then 19 respondents (18.6%) earning above RM 5,001 per month. Majority of the respondents (33, 32.4%) receive RM 3,001 to RM 4,000 per month.

Meanwhile, in terms of working experience, the highest number of the respondents (53, 52%) had between one and five years' working experience. The lowest number of respondents (12, 11.8%) had 16 years' and above working experience. Of the remaining respondents, 21 respondents (20.6%) had worked for between 11 and 15 years, and 16 respondents (15.7%) worked for between six and ten years. Based on the current position of the respondents, the highest number of respondents (48, 47.1%) is audit juniors, followed by audit seniors (37 respondents, 36.3%). Thirteen (13) respondents (12.7%) are audit managers, and the minority of the respondents (4, 3.9%) are audit partners.

Table 2. Respondents' employment information.

Demographic	Category	Frequency	Percent
Type of Auditor	Internal Auditor	31	30.4
	External Auditor	71	69.6
Working Sector	Public Sector	25	24.5
	Private Sector	77	75.5
Salary	RM 1,000-RM 2,000	11	10.8
	RM 2,001-RM 3,000	26	25.5
	RM 3,001-RM 4,000	33	32.4
	RM 4,001-RM 5,000	13	12.7
	Above RM 5,001	19	18.6
Working Experience	1-5 years	53	52.0
	6-10 years	16	15.7
	11-15 years	21	20.6
	16 years and above	12	11.8
Current Position	Audit Junior	48	47.1
	Audit Senior	37	36.3
	Audit Manager	13	12.7
	Audit Partner	4	3.90

#### 4.2. Preliminary Tests

The normality and reliability assumptions must be met before a parametric test can be performed on the data. The normality test is used to measure whether or not our data has a normal distribution. Table 3 presents the result of the average skewness and kurtosis of each independent variable and dependent variable. The average skewness for roles ambiguity is 0.2586, work overload is -1.1254, time pressure is -0.6168, work/family conflict is -0.3164, salary and compensation is -0.1716 and auditors' job performance is -0.2718. Negative skewness indicates that the data points were skewed to the left and vice versa. On the other hand, the average kurtosis for roles stress is -0.6680, work overload is 0.8494, time pressure is -0.1642, work/family conflict is -0.8518, salary and compensation is -0.9478 and job performance is -0.7782. If the kurtosis is greater than zero, then the distribution has heavier tails. Since all the results are within the range of +3 and -3, it can be concluded that the assumption of normality test is met, and all the data can be assumed to be normally distributed (Garson, 2012).

Table 3. Average of normality test.

Variables		Items	Average Skewness	Average Kurtosis
Independent Variables	Role Ambiguity	5	0.259	-0.668
	Work Overload	5	-1.126	0.849
	Time Pressure	5	-0.612	-0.164
	Work/Family Conflict	5	-0.316	-0.852
	Salary and Compensation	5	-0.172	-0.948
Dependent Variables	Auditors' Job Performance	5	-0.272	-0.778

Table 4. Reliability test.

Variables	Cronbach's Alpha	No of Item
Role Ambiguity	0.874	5
Work Overload	0.854	5
Time Pressure	0.708	5
Work/Family Conflict	0.833	5
Salary and Compensation	0.857	5
Auditors' Job Performance	0.764	5

The Cronbach's alpha is used to assess the inter-item consistency for measurement items in a construct. Based on Table 4, the Cronbach's Alpha for role ambiguity is 0.874, work overload is 0.854, time pressure is 0.708,

work/family conflict is 0.833, salary and compensation is 0.857 and lastly auditors' job performance is 0.764. All variables achieved results above 0.7, thus it indicates that the scales are internally consistent meanwhile, the measurements are reliable.

#### 4.3. Central Tendencies Measurements

Table 5 presents the central tendencies of job performances. As shown in the table, the respondents have various states of agreement towards job performances. However, the mean scores of all the measuring items are closer to 3.00 for 'Neutral'. The highest mean score shows the respondents are neutral about the item "Feeling that I have to do things that are against my better judgment" (mean=3.264, SD=1.142).

**Table 5.** Central tendencies measurement for job performance.

Statement	SD	D	N	A	SA	Mean	SD
I sometimes neglect aspects of the job I am obligated to perform, which affect my judgement	9 (8.8%)	24 (23.5%)	24 (23.5%)	37 (36.3%)	8 (7.8%)	3.107	1.124
Feeling that I have to do things that are against my better judgment	9 (8.8%)	19 (18.6%)	20 (19.6%)	44 (43.1%)	10 (9.8%)	3.264	1.142
I am unable to resist almost any type of pressure to maintain independence	8 (7.8%)	26 (25.5%)	25 (24.5%)	37 (36.3%)	6 (5.9%)	3.068	1.083
I would make very little change in my present circumstances to cause a neglect of independence concept	7 (6.9%)	18 (17.6%)	39 (38.2%)	29 (28.4%)	9 (8.8%)	3.147	1.037
I would not put in a great deal of effort to withstand any type of pressure in order to ensure audit quality	16 (15.7%)	26 (25.5%)	26 (25.5%)	32 (31.4%)	2 (2%)	2.784	1.113
Overall						3.074	0.789

Note: SD = Strongly Disagree, D = Disagree, N = Neutral, A = Agree, SA = Strongly Agree.

The lowest mean score also shows that the respondents are closer to neutral with the statement: "I would not put in a great deal of effort to withstand any type of pressure in order to ensure audit quality" (mean=2.784, SD=1.113). The overall mean for job performances is 3.074, with a standard deviation of 0.789. This score shows that the respondents, as a whole, are neutral about job performances. The number of respondents who agree and strongly agree with the statements in Table 5 shows that most of the respondents agree that good job performance could be achieved. However, they are neutral about making small changes in their present circumstances, which would cause them to neglect the independence concept (38.2%). Therefore, they must create their own concept to ensure that they would gain an excellent job performance. In addition, the respondents claimed that they had to do things that are against their better judgment, which could lead to job dissatisfaction. However, overall, good job performance among the employees could be achieved if there is a convenient work environment, good communication, and better incentives and rewards.

**Table 6.** Central tendencies measurement for role ambiguity.

Statement	SD	D	N	A	SA	Mean	SD
I feel uncertain about how much authority I have	10 (9.8%)	28 (27.5%)	26 (25.5%)	31 (30.4%)	7 (6.9%)	2.970	1.12
I do things that are apt to be accepted by one person and not accepted by others	12 (11.8%)	26 (25.5%)	26 (25.5%)	29 (28.4%)	9 (8.8%)	2.970	1.172
I am unclear about what I must do	17 (16.7%)	49 (48%)	20 (19.6%)	9 (8.8%)	7 (6.9%)	2.411	1.084
I feel confused about what is expected of me	14 (13.7%)	47 (46.1%)	14 (13.7%)	21 (20.6%)	6 (5.9%)	2.588	1.137
I receive an assignment without adequate resources and materials to execute it	10 (9.8%)	30 (29.4%)	20 (19.6%)	29 (28.4%)	13 (12.7%)	3.049	1.221
Overall						2.798	0.936



Table 6 presents the central tendencies for role ambiguity. Similar to job performance, the respondents' opinions on the measuring elements of role ambiguity varies. However, the mean scores of most of the measuring elements are closer to 3.00 for 'Neutral'. The highest mean score shows that the respondents are neutral about the statement "I receive an assignment without adequate resources and materials to execute it" (mean=3.049, SD=1.221). Table 6 shows that the number of respondents agreeing with the statement (41) is practically matched by the number of people disagreeing with it (40). Meanwhile, the lowest mean score shows that the respondents disagree with the statement: "I am unclear about what I must do" (mean=2.411, SD=1.084). The overall mean for role ambiguity is 2.798 (SD=0.936), showing that the respondents are closer to being neutral about role ambiguity. Table 6 shows most of the respondents (41.1%) stated that they received an assignment without adequate resources and materials to execute it. This situation would affect their work performance.

Table 7 presents the central tendencies for work overload. As shown in the table, the respondents have various reactions towards work overload. However, all the mean scores shown in the table are closer to 4.00, denoting the respondents' agreement with the measuring items. The highest mean score shows that the respondents agree with the statement: "I know that my job requires me to work very fast" (mean=4.078, SD=0.991). The lowest mean score shows that the respondents are closer to agreeing with the statement: "I feel that the performance standards of my job are too high" (mean=3.833, SD=0.995). The overall mean for work overload is 3.921, and the standard deviation is 0.842. This mean value again shows that the respondents practically agree about work overload. Table 7 also shows that most of the respondents are aware that their job requires them to work very fast. They also need to meet the deadlines and the needs of their clients. The respondents also understand that their job requires them to work very hard mentally and physically. Because of this requirement, they need to prepare themselves to ensure that they could cope with the challenges.

Table 7. Central tendencies measurement for work overload.

Statement	SD	D	N	A	SA	Mean	SD
I know that my job requires me to work very fast	4 (3.9%)	6 (5.9%)	4 (3.9%)	52 (51%)	36 (35.3%)	4.078	0.991
I understand that my job requires me to work very hard (physically and mentally)	3 (2.9%)	11 (10.8%)	9 (8.8%)	44 (43.1%)	35 (34.3%)	3.951	1.065
I know that my job leaves me with little time to get everything done	7 (6.9%)	11 (10.8%)	5 (4.9%)	42 (41.2%)	37 (36.3%)	3.892	1.209
I am clear that my job requires me to work much more than one person would do	3 (2.9%)	11 (10.8%)	11 (10.85)	50 (49%)	27 (26.5%)	3.852	1.028
I feel that the performance standards on my job are too high	3 (2.9%)	9 (8.8%)	15 (14.7%)	50 (49%)	25 (24.5%)	3.833	0.995
Overall						3.921	0.842

Table 8 presents the central tendencies for time pressure. Similar to the earlier results, the statistics in Table 8 show that the respondents have various reactions towards time pressure. The highest mean score shows that the respondents agree with the item: "There is usually a time deadline" (mean=4.117, SD=0.925). The lowest mean score shows that the respondents agree with the item: "There are many audit tasks that I have to do" (mean=3.99, SD=0.938). There are two statements with which the respondents disagree. One is the statement: "I feel uncomfortable when a time budget is being prepared for my job" (mean=3.392, SD=1.1), and the other is: "I know that the client is aware of my time budget" (mean=3.00, SD=1.274). The overall mean for time pressure is 3.605, with a standard deviation of 0.643. This value shows that the respondents are closer to agreeing with the statements on time pressure. Most of the respondents in this study (79.4%) stated that, for audit fieldwork, there is usually a time deadline for the work. Therefore, they need to work hard to ensure they meet the work deadline. In addition, the majority of this study's respondents (79.4%) also agreed that time is golden as they have too many audit tasks

which need to be performed. The number of tasks influences their job performance due to the time constraint. To cope with such a situation, they would need good and systematic time management, which would also enhance their job performance.

**Table 8.** Central tendencies measurement for time pressure.

Statement	SD	D	N	A	SA	Mean	SD
There are many audit tasks that I have to do	2 (2%)	7 (6.9%)	12 (11.8%)	50 (49%)	31 (30.4%)	3.990	0.938
I am unable to achieve my time budget	4 (3.9%)	16 (15.7%)	21 (20.6%)	44 (43.1%)	17 (16.7%)	3.529	1.068
I feel uncomfortable when a time budget is being prepared for my job	6 (5.9%)	16 (15.7%)	27 (26.5%)	38 (37.3%)	15 (14.7%)	3.392	1.100
I know that the client is aware of my time budget	14 (13.7%)	27 (26.5%)	19 (18.6%)	29 (28.4%)	13 (12.7%)	3.000	1.274
There is usually a time deadline for the audit fieldwork	1 (1%)	6 (5.9%)	14 (13.7%)	40 (39.2%)	41 (40.2%)	4.117	0.925
Overall						3.605	0.643

Table 9 presents the central tendencies for work/family conflict. As shown in Table 9, the respondents showed various reactions towards work/family conflict. The mean scores for three of the five measuring items are closer to 4.00, showing that, on average, the respondents tend to agree with the statements. The mean scores for the remaining two items are closer to 3.00, denoting that the respondents are neutral in their opinion about these two items. The statements to which the respondents practically agree are: “The demand of my job makes it difficult to do the things I want to do at home” (mean=3.705, SD=1.198); “My job produces stress that makes it difficult to fulfil personal or family duties” (mean=3.686, SD=1.116); and “The time demand of my job makes it difficult to carry out my home, family, or personal responsibilities” (mean=3.676, SD=1.203). The two statements to which the respondents are neutral are: “My home life interferes with my responsibilities at work, such as getting to work on time, accomplishing daily tasks, and working overtime” (mean=3.303, SD=1.272) and “I have trouble finishing things at work because of the demands of my family or spouse or partner” (mean=3.009, SD=1.121). The overall mean for work/family conflict is 3.476, with a standard deviation of 0.916. These values show that the respondents are basically neutral about work/family conflict.

**Table 9.** Central tendencies measurement for work-family conflict.

Statement	SD	D	N	A	SA	Mean	SD
The time demands of my job make it difficult to perform my home, family, or personal responsibilities	5 (4.9%)	17 (16.7%)	14 (13.7%)	36 (35.3%)	30 (29.4%)	3.676	1.203
My job produces stress that makes it difficult to fulfil personal or family duties	3 (2.9%)	15 (14.7%)	21 (20.6%)	35 (34.3%)	28 (27.5%)	3.686	1.116
I have trouble finishing things at work because of the demands of my family or spouse or partner	5 (4.9%)	36 (35.3%)	26 (25.5%)	23 (22.5%)	12 (11.8%)	3.009	1.121
My home life interferes with my responsibilities at work, such as getting to work on time, accomplishing daily tasks, and working overtime	5 (4.9%)	33 (32.4%)	13 (12.7%)	28 (27.5%)	23 (22.5%)	3.303	1.272
The demands of my job make it difficult to do the things I want to do at home	4 (3.9%)	19 (18.6%)	11 (10.8%)	37 (36.3%)	31 (30.4%)	3.705	1.198
Overall						3.476	0.916

Table 9 shows that most respondents (66.7%) stated that they faced difficulty in doing the things they want at home. The demand of their job probably needs them to do work at home as well. In addition, 61.8% of the respondents claimed that their job causes stress, which makes it difficult for them to fulfil family duties. This situation causes family conflict as they do not have quality time with their family due to the demands of work. This effect is confirmed by the 64.7% of the respondents who agree with the statement: “The time demands of my job make it difficult to carry out my home, family, or personal responsibilities”, which probably lowers job satisfaction.

Table 10 presents the central tendencies for salary and compensation. As shown in Table 10, almost all the mean scores are closer to 3.00, indicating that the respondents are almost neutral in their opinion on salary and compensation. The highest mean score is 3.402 (SD=1.228) for the item “Performance appraisals influence pay rise”, indicating that the respondents are neutral about it. The lowest mean score is for: “I am satisfied with my current salary and benefits packages” (mean=2.754, SD=1.238), again showing the neutrality of the respondents on this item.

Table 10. Central tendencies measurement for salary and compensation.

Statement	SD	D	N	A	SA	Mean	SD
I am satisfied with my current salary and benefit packages	18 (17.6%)	31 (30.4%)	19 (18.6%)	26 (25.5%)	8 (7.8%)	2.754	1.238
I am satisfied with the pay raise interval in the company	18 (17.6%)	26 (25.5%)	26 (25.5%)	26 (25.5%)	6 (5.9%)	2.764	1.187
I am rewarded for the quality of my efforts	17 (16.7%)	25 (24.5%)	18 (17.6%)	37 (36.3%)	5 (4.9%)	2.882	1.212
I experience personal growth financially in this company	14 (13.7%)	15 (14.7%)	32 (31.4%)	32 (31.4%)	9 (8.8%)	3.068	1.171
Performance appraisals influence pay raise	10 (9.8%)	16 (15.7%)	17 (16.7%)	41 (40.2%)	18 (17.6%)	3.402	1.228
Overall						2.974	0.962

The overall mean score for salary and compensation is 2.974 (SD=0.962), showing that the respondents are almost neutral about salary and compensation. According to the responses from the respondents in this study, most of them (57.8%, see Table 10) agreed that performance appraisals influence pay rises. The respondents also stated that they experience personal growth financially in their company. It proves that their companies take great initiatives in enhancing job performance among their employees.

#### 4.4. Correlation Analysis

A correlation analysis was performed to determine whether role ambiguity, work overload, time pressure, work/family conflict and salary and compensation influences auditors' job performance. Table 11 shows that there are two significant positive relationships between two independent variables and auditors' job performance, which are role ambiguity and salary and compensation with a score of  $r$ , are 0.426 ( $p=0.000$ ) and 0.251 ( $p=0.011$ ).

Table 11. Correlation coefficient.

Variables		Role Ambiguity	Work Overload	Time Pressure	Work-Family Conflict	Salary & Compensation
Auditors' Job Performance	Pearson Correlation	0.426**	0.078	-0.101	-0.069	0.251**
	Sig. (2-tailed)	0.000	0.436	0.314	0.489	0.011

Note: Significant at 0.05.

The correlation and significance values in Table 11 ( $r=0.078$ ,  $p=0.436$ ) imply an insignificant positive relationship between work overload and auditors' job performance. In contrast, time pressure and work/family

conflict have an insignificant negative influence on auditor's job performance with a score of  $r$ , are  $-0.101$  ( $p=0.314$ ) and,  $-0.069$  ( $p=0.489$ ), implying an insignificant negative relationship between these variables.

#### 4.5. Multiple Regression Analysis

Table 12 presents the overall result of a regression analysis of job performances. Table 13 displays the multiple regression analysis results. They show that role ambiguity ( $\beta=0.439$ ,  $p<0.05$ ) and salary and compensation ( $\beta=0.282$ ,  $p<0.05$ ) are significant influencers of job performances. The  $R^2$  of 0.25 in Table 12 indicates that 25.4% of the variation in auditors' job performance is mainly due to changes in role ambiguity and salary and compensation. The other 74.6% indicates that there are other factors influencing auditors' job performance. In conclusion, job performance increases when role ambiguity and salary and compensation increase. Based on the standardized beta value in Table 13, role ambiguity is the most influential factor of job performance ( $\beta=0.439$ ,  $p=0.000$ ) compared to salary and compensation ( $\beta=0.282$ ,  $p=0.002$ ). As shown in Table 13, the effect of time pressure on auditors' job performance is marginally significant ( $\beta=-0.215$ ,  $p=0.065$ ).

Table 12. Model Job Performance.

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.539	0.291	0.254	0.682

Table 13. Results of multiple regression.

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.693	0.526		3.220	0.002
	Role ambiguity	0.370	0.076	0.439	4.890	0.000
	Work Overload	0.147	0.104	0.157	1.411	0.162
	Time Pressure	-0.263	0.141	-0.215	-1.868	0.065
	Work/Family Conflict	0.008	0.090	0.010	0.092	0.927
	Salary Compensation	0.231	0.073	0.282	3.178	0.002

The first hypothesis, H1, anticipates the relationship of role ambiguity on auditors' job performance. Based on the results obtained, the role ambiguity's relationship with the auditors' job performance is in a significant relationship. Therefore, hypothesis H1 is supported. This finding is consistent with a previous study conducted by Rahardjo (2017). Auditors working in public accounting firms in South Jakarta, Indonesia claimed that their performance was influenced by role ambiguity. Generally, when employees experience role ambiguity, they tend to experience low job productivity (Bhuiyan, Menguc, & Borsboom, 2005). However, the results in this study showed there is a positive relationship between role ambiguity and auditors' job performance. It indicated that the increase in role ambiguity will increase the auditors' job performance. This would indicate that an auditor is able to use their deep knowledge and skills to complete the task and end up with good performance despite minimal instruction, guidelines, and supervision from their superior.

Normally, an employer would hire an employee based on the qualification that suits the scope of work. Hence, there would be no issue about role ambiguity among the employees. In addition, employers should not take for granted the qualification of their employees by not giving them support in carrying out their responsibilities. Otherwise, it could have a negative impact on their job performance. In contrast, Abramis (1994) found that role ambiguity is negatively related to performance. The impact of role ambiguity on job performance could be different due to the different employers' roles and employees' job scopes.

The second hypothesis, H2, predicts the relationship between work overload and auditors' job performance in Malaysia. From the analysis, it was identified that work overload does not have a significant relationship with auditors' job performance. Therefore, hypothesis H2 is not supported. This finding is consistent with Qureshi et al.

(2012) which found that work overload does not influence auditors' job performance. This result shows that if an auditor's workload increases from the normal routine, he or she would experience stress but would manage to cater to the situation by giving extra effort and time. Johari et al. (2019) mentioned that that extra effort ultimately affects the performance for the better. However, the results in this study showed there is positive relationship between work overload and auditors' job performance. It indicated that an increase in work overload would result in an increase in the performance and vice versa. Table 7 also shows that most of the respondents are aware that they have work overload and need to work very fast, but they managed to cope with the challenges well.

The third hypothesis, H3, forecasts that there is a significant relationship between time pressures on auditors' job performance. From the analysis, it was noted that time pressure is not significant in influencing auditors' job performance. Therefore, hypothesis H3 is not supported. This finding is consistent with Wijaya and Yulyona (2017) that found auditors' job performance is not affected by time pressure. Auditors can complete the required work by the deadline. However, this study shows a negative relationship between time pressure and auditor's job performance. This outcome is consistent with Arifin et al. (2018) which found a negative relationship between time pressure and performance of the government's internal auditors in the province of Gorontalo, Indonesia. The negative relationship indicates that the increase in time pressure would result in poor auditors' job performance. Most of the respondents in this study claimed that they need to work hard to ensure they could meet the work deadline. However, they have too many audit tasks which need to be performed. The number of tasks influences their job performance due to the time constraints.

The fourth hypothesis, H4, anticipates the relationship of work/family conflict on auditors' job performance. From the analysis conducted, it was found that work/family conflict is not significant in influencing the auditors' job performance. Therefore, hypothesis H4 is not supported. This finding is similar to Karatepe and Kilic (2007) which discovered that work/family conflict affects job performance negatively but insignificantly. Work/family conflict seemed to be important and related to life satisfaction but not significantly influencing auditors' job performance (Bhuian et al., 2005). Table 9 shows that most respondents stated that they faced difficulty in doing the things they want to do at home. The demands of their job probably required them to do work at home as well. However, they managed to balance their time between job and family remarkably well. They understood well the profession as an auditor requires a lot of sacrifices to be made. However, they did not allow work/family conflict to reduce their performance as it is their passion in life.

The fifth hypothesis, H5, forecasts that there is a relationship between salary and auditors' job performance. From the analysis, it was noted that salary and compensation have a significant positive relationship with the auditors' job performance. This relationship means that higher salary and compensation would result in higher job performance. Darma and Supriyanto (2017) stated that financial compensation is very important for employees as money can directly fulfil their needs, especially physiological needs. Therefore, hypothesis H5 is supported. This finding explains that salary and compensation would influence auditors in completing their audit task efficiently, which in turn reflects on their job performance. Most of the respondents agreed that performance appraisals influence pay raises. It proves that their companies take great initiatives in enhancing job performance among their employees.

## 5. CONCLUSION

This study examined the effect of five elements of work stressors on auditors' job performance. The five elements are role ambiguity, work overload, time pressure, work/family conflict, and salary and compensation. Generally, the factors contributing to work stressors become a major concern as they potentially adversely impact employee productivity. The results of this study on the five work stressors conclusively answered all the study questions and met the study objectives. The findings of this study show that auditors' job performance has a significant relationship with role ambiguity. There are numerous effects of role ambiguity, depending on the

responsibility of the management and the nature of the task given to the employees. This study also shows that salary and compensation have a significant relationship with auditors' job performance.

This study is not without limitations. First, the analyses were conducted on only 102 responses from auditors with different backgrounds. The low response rate was mainly due to some auditors being unable to give full commitment and cooperation when the research was conducted. Secondly, this study focused on internal and external auditors registered with the Malaysian Institute of Accountants (MIA). Thus, the findings of this study may not be generalizable to internal auditors who did not register with MIA. They may also not be generalizable to organizations in different services due to the different characteristics inherent in those services.

In summary, the findings in this study assist in providing understanding on practical approaches to boost job performance among its respondents by identifying the factors that contribute to work stressors. The findings are useful for an organisation's management to provide a convenient working environment to gain a positive perception among the respondents, which could lead to greater commitment towards the organisation. Ultimately, this study is important not only to auditors but also to the professional community to ensure job performance becomes their main priority.

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