THE EFFECT OF WORKLOAD AND BURNOUT ON AUDITOR PERFORMANCE DURING THE COVID-19 PANDEMIC

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Abstract

The COVID-19 pandemic has put an auditor under pressure to help clients with financial reports. The objective of this research is to investigate the effect of workload and burnout on auditor performance during the COVID-19 pandemic of external auditors in Jakarta. This research employs a quantitative method with a convenience sampling approach. The sample of this study was 101 respondents from 34 public accounting firms in the Jakarta Capital Special Region that were active and registered on the website database of the Financial Services Authority (OJK). The results showed that workload had a positive effect on auditor performance while burnout has a negative effect on auditor performance. This shows that the high workload tends to affect the auditor's motivation to improve the auditor's performance and the high burnout tends to affect the auditor's performance decline.

Keywords: Workload, Burnout, Auditor Performance, External Auditors, COVID-19

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1. INTRODUCTION

The coronavirus disease (COVID-19) pandemic that hit the world forced changes in many business sectors to switch from working from the office to working from home, besides that everyone also inevitably has to use technology to support their daily activities to communicate or complete their work. But of course, many professions have been badly affected by this pandemic, making their work practices not run smoothly, one of which is the public accounting profession. Activities such as inspections, learning, international network inspections, cash flow management, and communication have had a very significant impact (Fatmasari, 2020). The pandemic also causes changes in the client's business model so auditors are required to assess risks, understand the entity's internal controls, and evaluate additional risks that may arise and may cause operational disruptions. In addition, the acquisition of audit evidence was also affected by the enactment of PSBB (*pembatasan sosial berskala besar* — large-scale social restrictions) in Jakarta due to limited access and travel as well as the availability of personnel from auditors and auditees. The auditor needs to make relevant changes in this regard, exploring alternative audit procedures. Auditors need to evaluate the COVID-19 impacts in the following matters (Financial Reporting Council [FRC], 2020):

1. Auditor risk assessment and possible need for revision.
2. How the auditor gathers sufficient appropriate audit evidence, acknowledges that the planned audit approach may need to be changed, and develops alternative procedures, particularly group audit engagements.
3. How the group auditor proposes to review the components of the auditor's work and whether they meet the requirements in the standard, including considering whether alternative procedures can be used.
4. Going concern assessment and prospects of the companies being audited, given that uncertainty about the global economy and immediate prospects for many companies has increased.

5. Adequate disclosures made by management about the impact of COVID-19 on the company, so that users of financial statements are properly informed, and the prospects for the company and how its effects are explained, acknowledging the high level of uncertainty.

6. The need for auditors to reassess key aspects of their audit as a result of rapidly changing circumstances acknowledge that the assessment will be carried out until the signing of the audit report, and may require the provision of further evidence and information by management. If current situations have a significant impact on the conduct of the audit, the auditor should consider how to describe this in his/her report.

Workload shows the workload faced by an auditor (Setiawan & Fitriany, 2011). The workload is seen from how many clients must be audited by an auditor or time limitation in relation to audit process execution. Audit workload certainly has a substantial effect due to changes amid a pandemic that forces auditors amid limitations to work as much as possible in order to get through the challenges caused by COVID-19 (KPMG, 2020). Every year public accounting firms have long working hours and a hectic workload when entering the busy season due to limited audit resources and the obligation to complete audit tasks in a limited time (López & Peters, 2012). During the COVID-19 pandemic that hit the world, there were several concerns faced by employees regarding this situation related to their work, reported from a survey conducted by JobStreet (2020) in Indonesia, 37% of the total sample of 5,131 respondents indicated that there was an increase in a workload where the workload becomes heavier in 2020 and 50% of respondents, who are required to work from home, indicate that their working hours have become longer which affects employee performance. This shows that the pandemic has impacted most of the lives and working mechanisms of everyone in all professional fields, and accounting is no exception.

The results of a survey conducted by Accountants Daily Australia showed that more than half of practitioners in the accounting field said that there was the highest increase in workload compared to other industries (Lian, 2020). The survey was conducted after professional Australian accounting bodies expressed their concern over the mental and physical strain the profession faces amid the COVID-19 crisis. In addition, Persellin et al. (2014) also conducted a survey that showed that audit workloads can be one of the causes of audit deficiencies. A report issued by the Public Company Accounting Oversight Board (PCAOB) explains that staff workload measurements can be observed to underline potential risks to audit quality, such as circumstances where the workload of partners or staff may interfere with the individual's performance to complete their tasks effectively (Chang et al., 2017). The study conducted by Suprapta and Setiawan (2017) found that workload affects auditor performance.

The COVID-19 pandemic has made 2020 one of the most stressful years for financial workers leading to increased burnout. A recent survey by McDonald (2020) revealed more than a third (34%) of workers feel more tired than they were a year ago. Many staff take on more and more additional responsibilities and struggle to manage their workload. Operating with fewer resources and competing for work-life commitments have left them feeling overwhelmed. Younger employees appear to suffer the most with 37% of workers aged 25–40 reporting signs of burnout. While women (38%) were more likely than men (30%) to report increased burnout (McDonald, 2020). In Indonesia alone, Microsoft Indonesia held an internal survey that showed that during the pandemic there was an increase in the working time of at least 3 hours a week and an increase in calls from superiors until late at night which triggered burnout in employees so that employees had difficulty achieving maximum performance (Microsoft 365 Team, 2020).

Burnout in accounting is a phenomenon found in the spectrum of behavioral accounting (Weiss, 2016). Aspects of real burnout experienced by auditors and companies are expected to create programs to encourage peer support, in addition to the most widely available mentoring programs today, and assist in assisting professionals of both sexes in reducing the intensity of the work burnout experience (Guthrie & Jones, 2012). Based on research conducted by Budiasih (2017), auditors tend to experience burnout conditions caused by role conflict, role ambiguity, and role overloads. The results of research conducted by Fogarty and Kalbers (2006) state that burnout affects auditor performance.

Although there have been many studies showings the relationship between workload and burnout on auditor performance, researchers feel this needs to be investigated further due to the COVID-19 pandemic that hit the world in 2020. The pandemic allows for a change in the relationship between workload and burnout on auditor performance. This is supported by the results of research conducted by Harto and Rahadi (2021) that the performance of employees who are employed at home (work from home) during the COVID-19 pandemic decreased work performance significantly compared to before the pandemic occurred due to changes in work patterns that all previous activities are done in the office to be at home.

The quality of the audit process can substantially affect the auditor's ability to discover material misstatements (Lenz & Hahn, 2015). The COVID-19 pandemic does not only affect the economy and business, but the audit process is also affected such as the risk of material misstatement, obtaining audit evidence, and going concerns which can affect the performance of auditors in making audit reports.

Due to the COVID-19 pandemic, auditor performance has decreased. This is supported by the statement of Albitar et al. (2021), where public accounting firms tend to organize auditor activities such as regular training sessions, workshops, and related professional development. However, the COVID-19 pandemic has forced companies to cancel all periodic training, workshops, and similar development activities for all their auditors. This is because due to the COVID-19 pandemic, public accounting firms follow cost-cutting plans and social distancing rules that affect auditors' efficiency and performance and can negatively impact audit quality (Albitar et al., 2021).

This research is supported by research conducted by Akrimi (2021) on external auditors in Saudi Arabia, the results show that the COVID-19 pandemic has a significant impact, one of which is on human capital factors, thus affecting auditor

performance which has an impact on audit quality. The aim of this research is to investigate the influence of workload and burnout on auditor performance in the midst of the COVID-19 pandemic.

The structure of this study is as follows. Section 2 surveys the relevant literature. Section 3 describes the methodology employed to conduct the study. Section 4 presents and Section 5 discusses the results. Section 6 provides the conclusions and suggestions.

2. LITERATURE REVIEW AND THEORETICAL FRAMEWORK

2.1. Workload, burnout, and auditor performance

Workload measurement is a method for systematically acquiring information about organizational unit efficiency and effectiveness of work using job analysis, workload model, or other managerial tools (Putra, 2012). The workload is a series of tasks assigned to the workforce and must be accomplished within a definite period utilizing the skills and potential of the workforce (Munandar, 2011). According to Gopher and Donchin (1986), the workload is considered a concept that occurs due to the limited capacity to process information. When faced with a task, a person is expected to be able to complete the task at a certain level. Meanwhile, Koesomowidjojo (2017) states that workload is all forms of work given to human resources that need to be completed at a particular time. Robbins and Judge (2008) state that the positive and negative impact of workload is a matter of perception. Workload perception is how persons arrange and understand their sensory impressions to give meaning to their environment. Perception of workload is related to the role and job attribute factors where the individual assesses the workload regarding several task demands that need a mental and physical activity that he/she must finish within a specific period, either having a positive or negative impact towards their work (Robbins & Judge, 2013).

Every year during the busy season, the public accounting sector has long working hours and a high workload (Jones et al., 2010). The workload is seen from how many clients must be audited by an auditor or the time limitation to conduct the audit process (Setiawan & Fitriani, 2011). Hansen et al. (2007) stated that workload is considered audit capacity stress, namely the pressure received by the auditor in connection with the number of engagements the auditor has with the client. This is one of the factors that greatly affect the quality of audit results because it can reduce the physical and mental condition of an auditor. When there is workload pressure when the audit process is carried out, it will lead to a decrease in audit quality than if there is no pressure on the workload (Lopez, 2005).

López and Peters (2012) stated that the workload is a busy season in the first quarter of the year since most companies have a fiscal year ending in December. The audit busy season (also known as the "peak period") is when audit services are in high demand because the auditor's client portfolio is concentrated with clients at the end of the same fiscal year. This affects the market demand and supply of audit services. The busy season occurs because the company should carry out financial reporting at the end of each period. Audit services are inherently labor-intensive (Palmrose, 1989), and staff auditors are the most critical factors in a public accounting firm. Workload pressures during peak seasons result from the tension between limited audit resources and the need to complete multiple audit tasks within a limited timeframe. In the short term, the capacity of the audit staff during peak seasons cannot be increased beyond every audit staff member working overtime during peak hours. Thus, the busy season becomes a "barrier" for audit service providers because their capacity, resources, and workforce are used to the fullest during this period, thus creating a bottleneck (López & Peters, 2012). For audit firms to have sufficient audit staff to position during the busy season, they need to recruit and train full-time staff to anticipate the peak season.

Burnout is a form of physical, mental, and emotional exhaustion caused by stress over a long period and in circumstances that demand high emotional involvement (Farhati & Rosyid, 1996). Cordes and Dougherty (1993) suggested that burnout is a particular type of stress in which this three-dimensional pattern of tension arises due to various job stressors, especially interpersonal stressors. Emotional exhaustion is the first phase of burnout that arises when a person has excessive work demands and drains emotional resources. Increased emotional exhaustion leads to depersonalization as a defensive coping strategy (Maslach, 1982). Jones et al. (2010) present evidence on the negative effects of role stress and burnout on a person, which may have a negative effect on the organization. The effects include decreased psychological well-being (anxiety, depression, irritability, and decreased self-esteem) and decreased physical well-being (difficulty sleeping, headaches, and gastroenteritis). This can lead to decreased levels of performance, negative reactions to work (job dissatisfaction), and withdrawal from the organization (increased turnover intention) (Jones et al., 2010). Burnout is often considered synonymous with stress, but it turns out that these two phenomena are not the same. Stress is related to having too many responsibilities in a limited period. In contrast, burnout is a progressive condition that stems from stress but manifests with emotional exhaustion resulting in detachment and cynicism towards others and a reduced sense of satisfaction from daily activities (Herbold & McNellis, 2015). Stress is at lower levels and more manageable, whereas burnout leads to poor performance and is linked to ill health and workplace disputes.

Emotional exhaustion is a depleted feeling of energy and associated sensations caused by excessive psychoemotional demands stemming from work tasks that require innovative and creative solutions and are most prominent in environments associated with time pressure or high impact (Jackson et al., 1986). The decreased personal achievement results from ineffective attribution, low motivation, and decreased self-esteem. This relates to the belief that future efforts will not be beneficial because it has repeatedly failed in the past to get the desired result (Abramson et al., 1978). Depersonalization is the tendency to put others down, often by being cynical, callous, and uncaring. Treating others as if they were objects is part of the symptoms of burnout. Each burnout symptom is a specific psychological condition with a unique pattern of

prior association with role stressors and significant influences on job outcomes (Kalbers & Fogarty, 2005). Each individual has different factors that cause burnout; Herbold and McNellis's (2015) research highlights some of the main factors in the work environment that are associated with dysfunction.

Excessive stress and burnout stem from stress, so it is not surprising that respondents experience stress more often than the higher burnout scales. Participants' responses revealed that this increased stress was linked to many recognized causes of stress in the profession, including time pressure. Losing control, the high temporal pressure associated with burnout is particularly relevant as booking intensity is a partially work-related phenomenon. Because of this, the accountant's schedule is often a victim of the actions of others and probably loses control of time, the most important environmental factor. As the figure below shows, the experts surveyed felt that they had less control over when the symptoms of burnout appeared. Another major reason for burnout is incompatibilities, which are inconsistencies between a person's work environment and the same person's ideal work environment. In other words, burnout is the result of stress that exceeds an individual's ability to cope. Mismatches are reduced to the extent that the stressors resulting from the above working environment can be managed.

Performance is the attainment of particular tasks as gauged by prearranged standards of accuracy, completeness, cost, and speed (Glavan, 2011). Achievements in carrying out specific tasks related to recognized standards in accuracy, completeness, cost, and speed. Auditor performance can be interpreted as the auditor's job in carrying out the audit function, which is measured by accuracy, completeness, cost, and completion time (Hengsaputra & Ardana, 2017). The quality of the auditor's performance is a combination of the probability that the auditor finds material misstatements when auditing the client's financial statements and the likelihood of reporting such misstatements. Therefore, from this perspective, the quality of auditor performance is a function of "competence" (to uncover misstatements) and an "independent" attitude (Kilgore & Martinov-Bennie, 2014). Therefore, it can be concluded that the quality of the auditor's performance is the quality of the auditor's work in the form of findings and reporting of material misstatements in the client's financial statements, which is determined by the combination of the level of competence and independence of the auditor. Achieving better auditor performance must be by specific standards and periods, namely quality of work, work quantity, and timeliness (Fanani et al., 2008). Quality of work is the quality of completing work based on all abilities, skills, and knowledge possessed by auditors. The quantity of work refers to the amount of work that can be done with targets that are the responsibility of the examiner's work, as well as the ability to use the facilities and infrastructure to assist the work. Timeliness is the accuracy of the completion of work by the time provided. Furthermore, there are four personality dimensions used in measuring auditor performance, namely ability, professional commitment, motivation, and job satisfaction (Larkin, 1990).

2.2. Theoretical framework

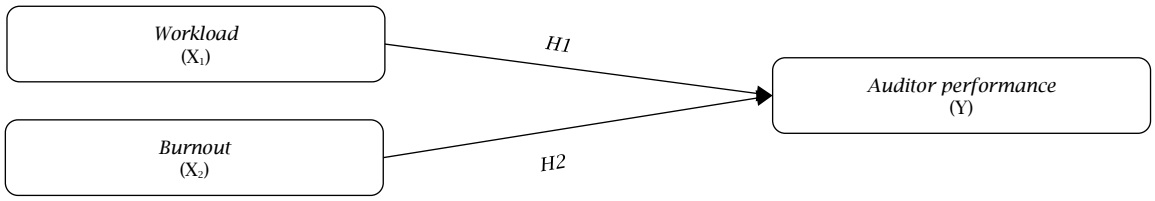
Previous research goals for reference when conducting research. The author found several previous studies investigating the effects of workload and burnout on auditor performance. The workload survey was conducted by Suprapta and Setiawan (2017) using a targeted sampling method. Findings show that workloads have a negative impact on examiner performance and have a significant impact. In other words, the more workload the examiner needs to complete, the less work capacity he/she has. A study conducted by Putri (2018) using a targeted sampling method also shows that the workload negatively impacts and has a significant impact on the performance of auditors at audit firms in Semarang. Saturation sampling studies conducted by Lukito and Alriani (2018) show that workloads negatively impact employee performance. This explains that the lower the workload, the better the employee's performance. Conversely, as the workload increases, the performance of PT employees deteriorates. A study by Ahmad et al. (2019) showed that workloads had a positive impact on employee performance, with only a minor impact. This means that the workload does not affect the performance of PT employees. A study by Rolos et al. (2018) shows that workloads have a negative impact on PT performance and have a significant impact. This explains that increasing workloads reduce employee performance potential, and conversely, decreasing workloads improve employee performance potential. On the other hand, research by Sari et al. (2021) discovered that workloads have a positive and significant impact on employee performance. This means that heavy workloads will improve the performance of the Trungagun Regency BK PSDM civil servant staff.

In addition, a previous study of burnout conducted by Murtiasri (2007) using expedient sampling has shown that the burnout experienced by auditors influences the outcome of their work. According to a study by Sani (2012), burnout also has a significant impact on the performance of PT employees. According to a study by Fogarty and Kalbers (2006), burnout affects the outcome of behaviors, such as work performance, because it reduces an individual's energy and labor at work. A study conducted by Almaududi (2019) using a quantitative description method shows that burnout has a positive impact on employee performance. This means that burnout has a significant impact on the performance of operator employees in PTPLN Persero Jumbi generator control. Furthermore, research by Christ et al. (2020), using saturated sampling techniques, found that the consequences of burnout had a negative and significant impact on employee performance.

The COVID-19 pandemic has forced many industries to move from working in the office to working at home, requiring auditors to adapt to sudden changes. In addition, a study conducted by Lian (2020) showed an increase in workload. In addition, burnout is a form of accumulation of emotional malaise that occurs when the workload is too high and the individual's emotional resources are exhausted. Heavy workloads lead to dysfunctional audit behavior and reduce the auditor's ability to find

failures (Setiawan & Fitriany, 2011). The next frame consists of two variables: an independent variable (independent variable) and one dependent variable (dependent variable). In this study, workload and burnout are independent variables, and the dependent variable is the examiner's performance.

Figure 1. Theoretical framework



2.3. Hypothesis development

The effect of workload on auditor performance

The workload is a task given to employees to be completed at a particular time by using the skills and potential of employees (Munandar., 2011). The workload is something that an employee must consider getting harmony and high work productivity, in addition to the extra burden due to the work environment and work capacity (Soeprihanto, 2013). More workloads that are not in line with the expectations of an auditor will reduce the auditor's workability, which results in a decrease in auditor performance (Suprapta & Setiawan, 2017). In addition, Putri's (2018) research also shows that workload affects auditor performance. Then, Lukito and Alriani (2018) also explain that workload has a negative effect on employee performance, meaning that the lower the workload, the higher the employee's performance, while an increase in workload will cause a decrease in employee performance. This is supported by research conducted by Rolos et al. (2018) that workload negatively and significantly affects employee performance. In addition, research by Ahmad et al. (2019) shows that workload has a positive and insignificant effect on employee performance. However, Sari et al.'s (2021) research shows that workload has a positive and significant effect on employee performance, meaning that employees will be motivated to improve work performance if their workload is high. Due to the documented link between workload and auditor performance with different results, the first alternative hypothesis of this study is formulated as follows:

H1: Workload affects auditor performance.

The effect of burnout on auditor performance

Burnout represents a psychological stress syndrome, a negative response due to the pressure of work (Cordes & Dougherty, 1993). Burnout occurs due to long-term cumulative stressors that a person experiences in varying degrees and combinations. The accountant profession experiences stress caused by being trapped in a situation that cannot be separated from stress at work. The condition of powerlessness to maintain the continuation of work because of the threat of the situation from a job can be a stress trigger, thus creating an unfavorable situation (distress and dysfunction) (Budiasih, 2017). Research by Fogarty and Kalbers (2006) and Murtiasri (2007) shows that high burnout affects auditor performance. The results of this study are supported by research by Sani (2012) which shows that burnout simultaneously has a significant effect on employee performance. The research conducted by Almaududi (2019) also shows that burnout has a significant impact on employee performance. The research of Christ et al. (2020) also shows that burnout has a significant influence on employee performance. Because of the evidence which shows the link between burnout and auditor performance, the second alternative hypothesis of this study is formulated as follows:

H2: Burnout affects auditor performance.

3. RESEARCH METHODOLOGY

The objects in this study are workload, burnout, and auditor performance. This study was conducted to analyze research variables on external auditors working at a public accounting firm in Jakarta during the COVID-19 pandemic. This study employed a quantitative research method. Data collection is carried out using research instruments, data analysis is quantitative or statistical which aims to test predefined hypotheses, while the data source used is the primary data source. Data were obtained from questionnaires distributed to respondents via Google Forms and answers were selected according to the available answer choices. The population of this study is an external auditors who worked at a public accounting firm in Jakarta. In taking the research sample, the researchers used one of the techniques in non-probability sampling, namely convenience sampling. The method used in sampling in this study uses the Lemeshow formula (Lemeshow, 1997) because the population is unknown or infinite. The following is the calculation using the Lemeshow formula:

$$n = \frac{Z^2_{1-\frac{\alpha}{2}} p(1-P)}{d^2} = \frac{(1.96)^2 \; x \; 0.5 \; (1-0.5)}{0.1^2} = 96.04 \quad (1)$$

where,
n = Number of samples;
$Z^2_{1-\frac{\alpha}{2}}$ = Z-score at 95% confidence level;
P = Estimated maximum proportion (5%);
d = Sampling error (10%).

Sampling calculation using the Lemeshow formula with a 95% confidence level yielded a result of 96.04. As such, we decided to take a minimum sample of 97 respondents. Descriptive statistics can be in the form of presenting data through tables, graphs, diagrams, pictograms, and calculation of the median, mode, mean, decile, percentile, standard deviation, and percentage. The data quality test includes validity and reliability tests. Hypothesis testing includes analysis of the coefficient of determination, simultaneous effect test, partial effect significance test, and multiple linear regression analysis test.

4. RESULTS

4.1. Data description analysis

The data-gathering process was carried out by circulating online questionnaires through Google Forms from May 1, 2021, to May 18, 2021. The data obtained were from 101 respondents who worked as external auditors at public accounting firms located in Jakarta Capital Special Region (Table 1).

Table 1. Public accounting firms

No.	*Public accounting firm*	*Respondents*
1	KAP Abubakar Usman & Rekan	1
2	KAP Adi Nuroni	1
3	KAP Agus Ubaidillah dan Rekan	5
4	KAP Amir Abadi Jusuf, Aryanto, Mawar & Rekan	1
5	KAP Aria Kanaka & Rekan	1
6	KAP Basyiruddin & Rekan	1
7	KAP Doli, Bambang, Sulistiyanto, Dadang & Ali	1
8	KAP Drs. Abror	1
9	KAP Drs. Bambang Sudaryono & Rekan	1
10	KAP Drs. Kartoyo dan Rekan	1
11	KAP Gani Sigiro & Handayani	2
12	KAP Griselda, Wisnu & Arum	1
13	KAP Hadibroto & Rekan	2
14	KAP Heliantono & Rekan	4
15	KAP Herman, Dody, Tanumihardja & Rekan	1
16	KAP Imelda & Rekan	2
17	KAP Irwan	1
18	KAP Jimmy Budhi & Rekan	1
19	KAP Johan Malonda Mustika & Rekan	1
20	KAP Mirawati Sensi Idris	2
21	KAP Muhammad Danial	1
22	KAP Purwantono, Sungkoro dan Surja	5
23	KAP Rama Wendra	1
24	KAP Ratna Widjaja	8
25	KAP Razikun Tarkosunaryo	2
26	KAP S. Mannan, Ardiansyah & Rekan	1
27	KAP Siddharta Widjaja & Rekan	3
28	KAP Suharli, Sugiharto & Rekan	2
29	KAP Tanubrata, Sutanto, Fahmi, Bambang, dan Rekan	17
30	KAP Tanudiredja, Wibisana, Rintis dan Rekan	19
31	KAP Teramihardja, Pradhono & Chandra	1
32	KAP Trisno, Adams & Rekan	1
33	KAP Y. Santosa dan Rekan	7
34	KAP Yonathan Dan Rekan	2
Total		101

Source: Data processing results.

4.2. Respondents' characteristics

Respondents in this study are external auditors who work at public accounting firms located in Jakarta Capital Special Region. There are five characteristics of respondents used in making this questionnaire, namely gender, age, work methods during the COVID-19 pandemic, position, and length of work. Characteristics of respondents based on gender are used to facilitate the grouping of respondents between men and women. The data obtained from respondents based on gender are in the following table:

Table 2. Gender

Gender	*Total*	*Percentage*
Male	40	39.6%
Female	61	60.4%
Total	101	100%

Source: Data processing results.

The data in Table 2 shows that of the 101 respondents, most respondents who filled out the questionnaire were women, 61 respondents or 60.4% of all respondents, while male respondents were 40 respondents or 39.6% of all respondents. Characteristics of respondents based on age are used to facilitate the grouping of respondents based on certain age levels. Data obtained from respondents based on age are in the following table:

Table 3. Age of the respondents

Age	*Total*	*Percentage*
21–30 years	82	81.19%
31–40 years	11	10.89%
41–50 years	5	4.95%
51–60 years	3	2.97%
> 60 years	0	0
Total	101	100%

Source: Data processing results.

The data in Table 3 shows that of the 101 respondents, the majority came from the age group of 21 years to 30 years as many as 82 respondents or 81.19% of the total respondents, followed by the age group of 31 years to 40 years as many as 11 respondents or 10.89% of the total respondents. Then, the age group of 41 years to 50 years as many as 5 respondents or 4.95% of all respondents, and finally, the age group of 51 years to 60 years as many as 3 respondents or 2.97% of all respondents.

4.3. Working methods during the COVID-19 pandemic

Characteristics of respondents based on work methods during the COVID-19 pandemic are used to facilitate the grouping of respondents based on work methods that have changed during the COVID-19 pandemic. Data obtained from respondents based on work approaches during the COVID-19 pandemic is depicted in the following table:

Table 4. Working methods

Working methods	*Total*	*Percentage*
Work from home	41	40.6%
Work from the office	12	11.9%
Hybrid	48	47.5%
Total	101	100%

Source: Data processing results.

The data in Table 4 shows that of the 101 respondents, the majority work with the hybrid method whereas the respondents work with the rotation method between "work from home" and "work from the office" as many as 48 respondents, or 47.5% of the total respondents. Then followed by the "work from home" method as many as 41 respondents or 40.6% of the total respondents, and finally, the "work from the office" method as many as 12 respondents or 11.9% of the total respondents. Characteristics of respondents based on position are used to facilitate the grouping of respondents based on the respondent's position in the public accounting firm. The data obtained from respondents based on position are in the following table:

Table 5. Respondents' job position

Position	*Total*	*Percentage*
Junior auditor	68	67.3%
Senior auditor	19	18.8%
Assistant manager	1	1%
Manager	8	7.9%
Senior manager	2	2%
Partner	3	3%
Total	101	100%

Source: Data processing results.

The data in Table 5 shows that of the 101 respondents, the majority occupied the junior auditor position in as many as 68 respondents, or 67.3% of the total respondents, followed by the senior auditor position in as many as 19 respondents, or 18.8% of the total respondents. Manager positions in as many as 8 respondents or 7.9 % of all respondents. Partner positions are 3 respondents or 3% of all respondents. Senior manager positions are 2 respondents or 2% of all respondents, and assistant manager position is 1 respondent or 1% of all respondents. Characteristics of respondents based on the length of work used to facilitate the grouping of respondents based on the length of work in the public accounting firm. The data obtained from the respondents based on the length of work are in the following table:

Table 6. Length of work

Length of work	*Total*	*Percentage*
< 1 year	54	53.47%
1–5 years	32	31.68%
> 5 years	15	14.85%
Total	101	100%

Source: Data processing results.

The data in Table 6 shows that of 101 respondents, most respondents worked under 1 year as many as 54 respondents or 53.47% of all respondents. Furthermore, there are 32 respondents, or 31.68%, of the total respondents who work for 1 year to 5 years. Then, 15 respondents, or 14.85%, of the total respondents worked for more than 5 years.

4.4. Data quality test

The validity test was carried out using Pearson correlation by comparing the results of R-arithmetic with the value of the R-table. The value of the R-table with a significant value of 5% and the number of samples (n) of 101 with a degree of freedom (n – 2) of 99 is 0.1956. Furthermore, calculations will be carried out for r-count, if the r-count is greater than the r-table then the test is declared valid but if the r-count is less than or equal to the r-table, then the test is declared invalid. The results of the validity test are shown in the following table:

Table 7. Workload validity test results

Indicator	*r-arithmetic*	*r-table*	*Explanation*
X1.1	0.328	0.1956	Valid
X1.2	0.469	0.1956	Valid
X1.3	0.442	0.1956	Valid
X1.4	0.812	0.1956	Valid
X1.5	0.698	0.1956	Valid
X1.6	0.687	0.1956	Valid

Source: Data processing results.

Based on the results of the validity test for each indicator of the *workload* variable shown in Table 7, the six indicators are valid and can be used.

Table 8. Burnout validity test results

Indicator	*r-arithmetic*	*r-table*	*Explanation*
X2.1	0.631	0.1956	Valid
X2.2	0.854	0.1956	Valid
X2.3	0.869	0.1956	Valid
X2.4	0.412	0.1956	Valid
X2.5	0.350	0.1956	Valid
X2.6	0.480	0.1956	Valid
X2.7	0.345	0.1956	Valid
X2.8	0.676	0.1956	Valid
X2.9	0.838	0.1956	Valid

Source: Data processing results.

Based on the results of the validity test for each indicator of the *burnout* variable shown in Table 8, the nine indicators are valid and can be used.

Table 9. Auditor performance validity test results

Indicator	*r-arithmetic*	*r-table*	*Explanation*
Y1	0.463	0.1956	Valid
Y2	0.418	0.1956	Valid
Y3	0.535	0.1956	Valid
Y4	0.506	0.1956	Valid
Y5	0.599	0.1956	Valid
Y6	0.605	0.1956	Valid
Y7	0.728	0.1956	Valid
Y8	0.655	0.1956	Valid
Y9	0.489	0.1956	Valid
Y10	0.803	0.1956	Valid
Y11	0.813	0.1956	Valid
Y12	0.717	0.1956	Valid

Source: Data processing results.

Based on the results of the validity test for each indicator of the *auditor performance* variable shown in Table 9, the twelve indicators are valid and can be used. The reliability test conducted on questionnaire items aims to determine whether the questionnaire used is credible or not. The reliability test uses the basis for making decisions that refer to Cronbach's alpha, if Cronbach's alpha value is > 0.6, the questionnaire is declared reliable. The results of the reliability test are shown in the following table:

Table 10. Reliability test results

Variable	*Total item*	*Cronbach's alpha value*	*Explanation*
Workload	6	0.620	Reliable
Burnout	9	0.802	Reliable
Auditor performance	12	0.842	Reliable

Sources: Data processing results.

Based on the results of the reliability test in Table 10, it can be concluded that the question items used in measuring the variables are reliable and can be used as research instruments.

4.5. Descriptive statistics

Descriptive statistics are used to provide a representation of respondents' data collected on the indicators of the research variables used. The tabulation of data in this study consists of the number of respondents, minimum and maximum values, mean, median, and standard deviation. The results of descriptive statistical calculations are shown in the following table:

Table 11. Descriptive statistics

Variable	*N*	*Min.*	*Max.*	*Mean*	*Median*	*Std. dev.*
Workload	101	14	30	21.19	21	3.452
Burnout	101	10	41	26.91	27	6.668
Auditor performance	101	23	60	41.59	41	7.485

Source: Data processing results.

Based on the data tabulation of descriptive statistics in Table 11, there were 101 auditors who became respondents in this study. The *workload* variable consists of 3 dimensions where each dimension has 2 question indicator items so that the total questions in the *workload* variable are 6 question indicator items. The minimum value of these variables is 14 and the maximum is 30. Based on this value, it can be concluded that there are respondents who strongly agree with the 6 question indicators, but there are also respondents who do not agree.

In addition, the average value for the *workload* variable is 21.19 with a median value of 21 and a standard deviation of 3.452 indicating that most of the respondents agree with the statement of indicators in the questionnaire. The *burnout* variable consists of 3 dimensions where each dimension has 3 question indicator items so the total questions in the *burnout* variable are 9 question indicator items. The minimum value of the variable is 10 and the maximum is 41. Based on this value, it can be concluded that there are respondents who strongly agree with the 9 points of the question indicator, but there are also respondents who do not agree. In addition, the average value for the *burnout* variable is 26.91 with a median value of 27 and a standard deviation of 6.668, indicating that most respondents agree with the statement of indicators in the questionnaire. While the *auditor performance* variable consists of 4 dimensions and each dimension has 3 question indicator items so the total in the *auditor performance* variable is 12 question indicator items. The minimum value of the variable is 23 and the maximum is 60. Based on this value, it can be concluded that there are respondents who strongly agree with the 12-question indicators, but there are also respondents who do not agree. In addition, the average value for the *auditor performance* variable is 41.59 with a median value of 41 and a standard deviation of 7.485, indicating that most respondents agree with the statement of indicators in the questionnaire.

4.6. Classic assumption test

4.6.1. The normality test

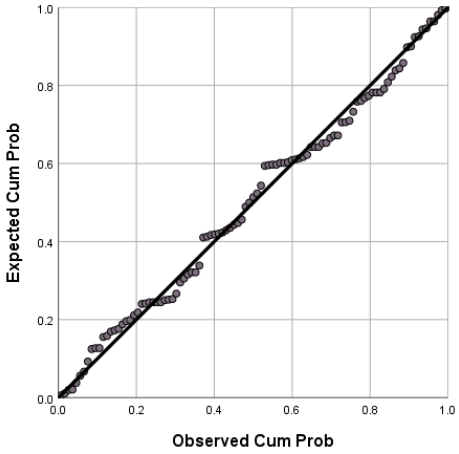
The normality test used in this study aims to determine whether the distribution of data on the variables is normally distributed. Normality test can be carried out by running the probability plot test by looking at the spread of data points on the diagonal axis of the normal graph and Kolmogorov–Smirnov with the basis of the decision on the number of the significance of the Kolmogorov–Smirmov test (Sig. = 0.05), then the data is normally distributed, but if the significance number is Sig. < 0.05, then the data is not normally distributed. The results of the normality test using the Kolmogorov–Smirnov test are shown in the following table:

Table 12. Kolmogorov–Smirnov normality test results

		Unstandardized residual
N		101
Normal parameters	Mean	0.0000000
	Std. deviation	5.33137538
Most extreme differences	Absolute	0.070
	Positive	0.049
	Negative	-0.070
Test statistic		0.070
Asymp. Sig. (2-tailed)		0.200

Based on the results of the Kolmogorov–Smirnov test in Table 12, Asymp. Sig. (2-tailed) of 0.200, so it can be concluded that the data is normally distributed because it has exceeded the limit of significance for the Kolmogorov–Smirmov test, which is 0.05. In addition, the results of the normality test using the probability plot test are shown in Figure 2.

Figure 2. Probability plot normality test results



Based on the results of the probability plot test, Figure 2 shows the data points spread around the diagonal line and follow the direction of the diagonal line so that it can be concluded that the data is normally distributed.

4.6.2. Multicollinearity test

The multicollinearity test used in this study aims to determine the occurrence of intercorrelation between independent variables. A good regression model shows that there is no intercorrelation between the independent variables. The multicollinearity test was carried out by looking at the tolerance and variance inflation factor (VIF) values. The basis for decision-making is if VIF < 10 and tolerance value > 0.10, then the data is not multicollinear. The results of the multicollinearity test are shown in the following table:

Table 13. Multicollinearity test results

Model		*Coefficients[a]*			*t*	*Sig.*	*Collinearity statistics*	
		Unstandardized coefficients		*Standardized coefficients*				
		B	*Std. error*	*Beta*			*Tolerance*	*VIF*
1	Constant	24.831	5.629		4.411	0.000		
	Workload	1.158	0.182	0.534	6.358	0.000	0.734	1.362
	Burnout	-0.289	0.094	-0.257	-3.062	0.000	0.734	1.362

Note: a. Dependent variable — Auditor performance.
Source: Data processing results.

Based on the results of the multicollinearity test in Table 13, the *workload* and *burnout* variables have a VIF of 1.362 and a tolerance of 0.734, these results meet the basic requirements for VIF decision-making < 10 and a tolerance value of > 0.10, so it can be concluded that there is no strong intercorrelation or relationship between independent variables.

4.6.3. Heteroscedasticity test

The heteroscedasticity test used in this study aims to determine whether the variable is free from heteroscedasticity problems or not. The occurrence of heteroscedasticity causes the linear regression model to be inaccurate. The heteroscedasticity test can be done by running the Glejser test where the test regresses the independent variable with the absolute value of the residual. The basis for decision-making is if the significance value is > 0.05, then there is no heteroscedasticity. The results of the heteroscedasticity test are shown in the following table:

Table 14. Heteroscedasticity test results

Model		*Coefficients[a]*			*t*	*Sig.*
		Unstandardized coefficients		*Standardized coefficients*		
		B	*Std. error*	*Beta*		
1	Constant	1.794	3.440		0.521	0.603
	Workload	0.044	0.111	0.046	0.395	0.693
	Burnout	0.054	0.058	0.111	0.943	0.348

Note: a. Dependent variable — Auditor performance.
Source: Data processing results.

Based on the results of the heteroscedasticity test in Table 14, the significance value of the *workload* and *burnout* variables shows the numbers 0.693 and 0.348 which are greater than 0.05, so it can be concluded that there is no heteroscedasticity.

4.6.4. Hypothesis testing

The analysis of the coefficient of determination (R^2) used in this study aims to find out how big the attachment between the independent variable and the dependent variable is. This test is used to measure how much the ability of the independent variables, namely *workload* and *burnout*, affects the dependent variable, namely *auditor performance*. The test results of the analysis of the coefficient of determination (R^2) are shown in the following table:

Table 15. Coefficient of determination results

Model	Model summary[b]			
	R	R^2	Adjusted R^2	Std. error of the estimate
1	0.702[a]	0.493	0.482	5.386

Note: a. Predictors — Constant, burnout, workload; b. Dependent variable: Auditor performance.
Source: Data processing results.

Based on the results of the analysis of the coefficient of determination (R^2) in Table 15, the Adjusted R^2 column shows the number 0.482, which means that the *workload* and *burnout* variables have an influence on the *auditor performance* variable of 48.2%. Meanwhile, the remaining 51.8% is explained by reasons other than the regression model and other variables other than what the authors examined in this study. The F-test used in this study aims to identify whether the independent variables used in the model have a simultaneous effect on the dependent variable. The basis for decision-making is to compare F-count with F-table with the provision that F-statistics > F-table at = 5% or p-value (Sig.) < then H_0 is rejected, and *Ha* is accepted (influential). However, if F-count < F-table at = 5% or p-value (Sig.) > then H_0 is accepted, and *Ha* is rejected (no effect). The test results of the simultaneous effect test (statistical F-test) are shown in the following table:

Table 16. F-test results

ANOVA[a]						
Model		Sum of squares	df	Mean square	F	Sig.
1	Regression	2,760.000	2	1,380.000	47.580	0.000[b]
	Residual	2,842.356	98	29.004		
	Total	5,602.356	100			

Note: a. Dependent variable — Auditor performance; b. Predictors: Constant, burnout, workload.
Source: Data processing results.

Based on the results of the simultaneous effect test (statistical F-test) in Table 16, the F-count value is 47.580 and the significance probability value is 0.000 where F-table is 3.09 and is higher than 0.05. It can be concluded that *Ha* or the alternative hypothesis is accepted because F-count is greater than F-table, namely 47.580 > 3.090, and the p-value is smaller, which is 0.000 < 0.05. This shows that *workload* and *burnout* variables simultaneously influence *auditor performance*. The t-test used in this study aims to determine whether each independent variable partially affects the dependent variable. The basis for decision-making is if t-count > t-table at = 5% or minus t-count < minus t-table or p-value (Sig.) < then H_0 is rejected, and *Ha* is accepted (influential). However, if t-count < t-table at = 5% or minus t-count > minus t-table or p-value (Sig.) > then H_0 is accepted, and *Ha* is rejected (no effect). The test results of the partial effect significance test (t-test) are shown in the following table:

Table 17. T-test results

Model		Coefficients[a]			t	Sig.
		Unstandardized coefficients		Standardized coefficients		
		B	Std. error	Beta		
1	Constant	24.831	5.629		4.411	0.000
	Workload	1.158	0.182	0.534	6.358	0.000
	Burnout	-0.289	0.094	-0.257	-3.062	0.003

Note: a. Dependent variable — Auditor performance.
Source: Data processing results.

Based on the results of the significance test for partial effects (t-test) in Table 17, there is a relationship between the independent variable and the dependent variable in the partial measurement. The test results based on Table 17 show a t-count of -3.062 and a significance value of 0.003. It can be concluded that *Ha* or the alternative hypothesis is accepted because the minus t-table is greater than the minus t-count, namely, -1.984 > -3.062 and the p-value is smaller than 0.003 < 0.05 so *burnout* has a significant effect on *auditor performance*.

This study aims to investigate the effect of *workload* and *burnout* variables on *auditor performance*. The independent variables in this study are *workload* and *burnout* while the dependent variable in this study is *auditor performance*. Based on the explanation in Table 17, the following table summarizes the results of the hypothesis testing that has been done previously.

Table 18. Summary

Hypothesis	Sig.	t-results	Conclusion
H1: Workload affects auditor performance.	0.000	6.358	Accepted
H2: Burnout has an effect on auditor performance.	0.003	-3.062	Accepted

Source: Data processing results.

5. DISCUSSION

5.1. The effect of workload on auditor performance

Workloads are a series of tasks assigned to the workforce and must be accomplished within a definite period utilizing the skills and potential of the workforce (Munandar, 2011). If the workload given by the supervisor to the auditor is not in accordance with the skills to complete the work possessed by the auditor within a certain period of time, this will result in the auditor's performance being less than optimal. In this study, measurements were made to measure the *workload* variable using 3 indicators, namely targets to be achieved, working conditions, and work standards, each of which consists of two questions. Of the three indicators, it is known that the first indicator which states the target that must be achieved quickly and clearly has the highest score compared to the other two indicators. Meanwhile, the lowest indicator is the second indicator which states working conditions. It can be concluded, meaning that respondents do not always do the same work every day and the current number of auditors is not sufficient to complete the existing work. Based on Table 18, the *workload* has a positive and significant effect on *auditor performance*. In other words, the high workload tends to motivate the auditor to improve performance to do the work and help the client as much as possible. Respondents considered that the workload carried out by the auditor was in accordance with the auditor's work standards and when the auditor was entrusted with the workload from superiors and clients, the auditors tended to improve performance to complete the work as well as possible and provide the best service for clients.

The workload given must also be in accordance with the cognitive abilities and physical abilities of the auditors to get good results. The article published by KPMG (2020) explains that the workload has a significant effect due to changes in the midst of the pandemic, forcing auditors amid limitations to work as much as possible in order to overcome the challenges caused by COVID-19. A higher workload will lead to audit behavior dysfunction which makes the ability of auditors to locate errors decrease. It affects the auditor's performance, but this is not proven in this study (Setiawan & Fitriany, 2011). The change in work methods from before the pandemic from "work from the office" to "work from home" and hybrid (work from office and work from home) could be one of the reasons for the difference in the results of the study where the majority of respondents worked with the hybrid method. Auditors can be more flexible in managing time to work and coordinate with teammates. The workload is defined as audit capacity stress, namely the pressure received by the auditor in connection with the number of engagements made by the auditor with his client (Hansen et al., 2007). This study documents that the auditor can properly manage audit capacity stress so that they can do their job well.

The results of this research are not consistent with the findings of Suprapta and Setiawan (2017) which state that the workload has a negative and significant effect on auditor performance. This study uses data obtained from distributing questionnaires to seven public accounting firms in Bali Province which states that if an auditor has an excessive workload and is faced with high time budget pressure, this will reduce the auditor's performance. The differences in the results of this study can be caused by differences in the characteristics of the respondents, one of which is the difference between the number of samples used, where the samples used in Suprapta and Setiawan's (2017) research amounted to 81 respondents so that it could cause differences in research results. However, the results of this research are consistent with research conducted by Sari et al. (2021) which showed that the workload had a positive and significant effect on employee performance at the Civil Service Tulungagung Regency. Sari et al.'s (2021) research used a sample of 52 respondents and was carried out in the same time period as this research, namely during the COVID-19 pandemic situation, thus allowing for the similarity of research results.

5.2. The effect of burnout on auditor performance

Someone who experiences burnout causes not functioning properly due to a collection of destructive physical, psychological, and mental stresses. In this study, measurements were made to measure the *burnout* variable using 3 indicators, namely emotional exhaustion, personal achievement, and depersonalization. Of the three indicators, it is known that the first indicator which states about emotional exhaustion has the highest score compared to the other two indicators. Meanwhile, the lowest indicator is the second indicator which states personal achievement. It can be concluded that the respondents can quite understand what the client wants, serve clients quite well and feel that they influence the lives of others positively through their work as auditors. Based on Table 18, *burnout* has a negative and significant effect on *auditor performance*, where high burnout will result in employees working ineffectively which causes a decrease in performance. The factors that cause burnout between individuals are different, such as excessive stress, loss of control, and incompatibility (Herbold & McNellis, 2015). Excessive stress experienced by the auditor will trigger burnout so that the auditor cannot work optimally. In addition, the auditor may also lose control of behavior due to the time pressure that the auditor must deal with when work deadlines are near.

The discrepancy between the work environment and the way individuals work also contributes to the trigger for burnout. Jones et al. (2010) state that reduced psychological well-being and reduced physical well-being can lead to a decrease in performance levels, burnout will have a negative impact on performance if it is on the threshold of the auditor's ability (Jones, 2010). Burnout can arise due to time pressure, not being able to cope with stress, lack of ability to solve problems, and control of time (Herbold & McNellis, 2015). Burnout experienced by the auditor will affect the results of his/her work so the auditor does not get maximum results. If the burnout experienced by the auditor is not handled properly, in addition to affecting performance at work, it can also affect various other

aspects of personal and social life. The results of this research are consistent with the research of Eka Murtiasri (2007) and Fogarty and Kalbers (2006) which state that *burnout* has a negative and significant effect on *auditor performance*.

6. CONCLUSION

Workload has a significant positive effect on auditor performance. The high workload tends to affect the auditor's motivation to improve the auditor's performance in doing work and helping clients; burnout has a significant negative effect on auditor performance. A high level of burnout tends to affect the decline in auditor performance, on the contrary, a low level of burnout tends to affect the increase in auditor performance. Burnouts have a negative impact on individuals and companies, including causing low or decreased employee job performance. The more work stress experienced by employees, the more likely employees will experience burnout and employee performance will be less than optimal. Based on the results of this study, the following implications can be stated: the company is expected to be able to maintain working conditions. Auditor performance is manifested in the services provided to clients/companies. If the auditor experiences a workload, this needs to be resolved immediately by minimizing the workload and not placing the auditor in a difficult position in front of his/her colleagues, this will have an impact on reducing the workload level experienced by the auditor. But not putting someone in a difficult position is still not enough to help reduce the level of workload, this needs to be supported by intensive communication about the role and behavior of coworkers. So that the role of communication with fellow co-workers has a function that supports an auditor in tackling the occurrence of emotional exhaustion. With the creation of a good relationship marked by good communication and of course supported by the situation and work environment, the level of workload on the auditor can be minimized.

The findings of this research are expected to be useful for various stakeholders, as for suggestions or recommendations from the research results that can be taken into consideration, among others:

1. Public accounting firms. The results of this study are expected to be considered by public accounting firms in providing a workload that is in accordance with the ability and number of auditors. In addition, it is hoped that there will be awareness from the human resource department to pay attention to the psychological condition of the auditor so that the auditor does not experience ongoing burnout which can affect performance of the auditor. The human resource department can provide counseling services and recreational activities to reduce auditor stress levels and develop solutions to help problems faced by auditors, especially during the COVID-19 pandemic.
2. Auditor. In carrying out the assigned tasks, the auditor is expected to pay attention to his physical and psychological conditions. If you experience burnout symptoms yourself, do not ignore the signs and immediately seek help from an auditor at the same level or above, consult a company counseling service, and ask for professional help. In addition, auditors are also expected to pay attention and be more sensitive to the mental conditions of other auditors. Auditors as much as possible reach out to colleagues who need help, both between auditors at the same level of office (fellow junior auditors) and different levels of office (senior auditor to junior auditor), especially auditors with higher position levels in order to strengthen the relationship so that auditors with position levels below do not hesitate to ask for help or talk about the difficulties they face.
3. Researchers in the future are expected to be able to add several other variables or factors that may affect the performance of the auditor. In addition, further research can separate responses such as between job levels, gender, and length of service. Further researchers can conduct more intensive research to determine the level of workload and burnout at each level of position, gender, and length of work of auditors.

This research is important for future research because it is used as input for companies in improving employee performance and preventing and avoiding workout and burnout problems, especially during the COVID-19 pandemic. Efforts to improve performance should focus on paying attention to the comfort of employees/auditors with colleagues as well as auditors/employees must get an appropriate work schedule, then it is necessary to pay attention to the auditor's ability to handle the number of audited clients' financial reports and create a work atmosphere that is not monotonous. Offering clear targets, promoting a sense of responsibility towards the work, and giving appreciation to the auditors will motivate the auditors to work. During the research, the authors faced several limitations. First, this research was conducted at public accounting firms located in Jakarta so the results found may differ from other areas. Second, this study does not separate workload and burnout levels between junior auditors, senior auditors, assistant managers, managers, senior managers, and partners so that it is not known the differences in workload and burnout levels experienced by each auditor level. Finally, this study also does not separate based on audit experience and does not separate based on gender so the difference in the level of workload and burnout experienced in these categories is not known.

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