

MEDIATION EFFECTS OF WORK STRESS IN THE EFFECT OF CONFLICT ON AUDITOR PERFORMANCE

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MEDIATION EFFECTS OF WORK STRESS IN THE EFFECT OF CONFLICT ON AUDITOR PERFORMANCE

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Abstract

One of the most reliable information in the world of economics is financial statements. This requires the Public Accounting Firm to have adequate and quality Human Resources in order to provide maximum results. The resources they have are auditors. This study aims to examine the effect of conflict on work stress and its impact on the performance of auditors working at KANTOR AKUNTAN PUBLIK in East Java.

This study used 190 samples of respondents. The sampling method used in this study is a purposive random sampling method and the type of data used in this study is primary data. The data analysis method used is Structural Equation Modeling (SEM) with a PLS approach.

The results showed that conflict and work stress had a significant effect on performance. The results also show that work stress is able to mediate the influence of conflict on auditor performance

INTRODUCTION

The increasing economy in the world makes the demand for information in the economy increase. One of the most reliable information in the world of the economy is reports. Good and correct financial reports can help organizations make the right decisions and improve the organization's capabilities. However, in reality, not all parties, both internal and external, are fully aware of the financial statements. The widespread practice makes many organizations need a third party to check and make financial reports. The Public Accounting Firm is one of the trusted third parties in providing financial services for private and government organizations. This requires the Public Accounting Firm to have adequate and quality human

resources in order to provide maximum results. The human resources owned are auditors.

Auditor is a valuable asset for the organization. Qualified auditors can drive progress for a Public Accounting Firm. "In practice, the Public Accounting Firm is supported by good facilities and infrastructure". However, for the realization of the company's goals, it is not enough to rely on the existing facilities and infrastructure in the organization. Therefore, it is important for organizations to manage auditors properly and correctly in order to achieve the expected performance.

"Performance is the result of work both quality and quantity that has been achieved by an employee or company in carrying out in accordance with the duties and responsibilities assigned to him". Performance auditors become the attention of users of financial statements in their interactions to audit and produce information for interested parties. "Auditor performance is the result obtained in carrying out in accordance with the responsibilities given by him and becomes one of the benchmarks to determine whether the work done is good or vice versa".

In a public accounting firm, auditors tend to work in organizations or groups with several other auditors. This of course causes differences both intentionally and unintentionally. Differences that exist in organizations or groups often lead to incompatibility and cause conflicts. Conflict in the organization can occur due to communication that does not go well, unclear structure or work, as well as personal problems related to individuals in the group. Conflicts within an organization can have a direct or indirect effect on auditor performance.

Basically, conflict can have a positive effect and can also have a negative effect. Positive impacts in conflict include: conflict can lead to a healthy competitive public accounting firm between auditors, conflict can motivate auditors to open up problems and resolve issues that were previously ignored, conflict can encourage auditors to appreciate other auditors according to the portion of work and conflict can generate ideas. -Ideas to make changes. For the organization, this will certainly provide an advantage where the performance of the auditor will increase thereby increasing the quality of the organization. In this case, managers can play an active role in managing conflicts that arise in the organization so that it can be a motivation for auditors.

Job stress is a feeling of pressure experienced by employees in dealing with work. Auditors have the opportunity to experience work stress because of the large amount of work and professionalism contained in the code of ethics and fulfilled by the auditor. The result of the work stress faced by the auditor is the delay in the work that is the responsibility of the auditor so that it has an impact on performance. It can also harm the organization due to a decrease in the performance of the auditor at work.

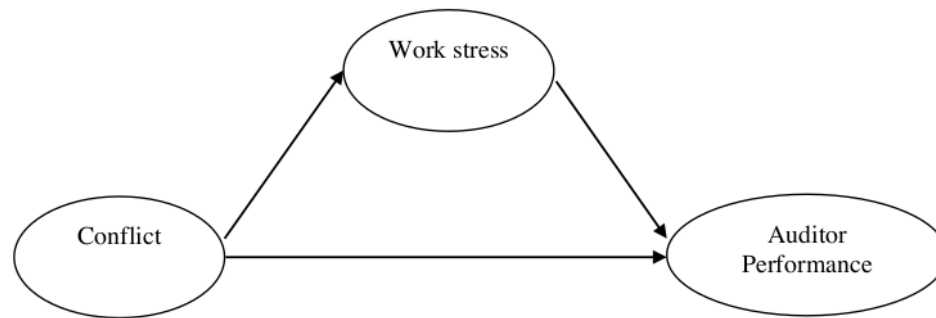
In this case, the auditor's performance must be considered. One of the things that can improve the performance of auditors is good conflict management by the management. Conflicts that occur can be managed so that it becomes a motivation for auditors to work. Meanwhile, high-level conflicts that are not managed properly can cause stress for auditors and pressure to do work. This can affect the performance of the auditor in carrying out and obligations. Therefore, researchers are interested in conducting research on External Auditors at Public Accounting Firms in East Java.

LITERATURE REVIEW AND HYPOTHESES

This study was conducted with the aim of knowing the effect of conflict on the

performance of auditors with stress and motivation as mediators. This study uses the independent variable of conflict which is associated with the mediating variable of work stress. These two variables are then associated with auditor performance as the dependent variable.

Based on the description above, the researcher makes a research model that examines whether conflict affects auditor performance either directly or by mediating work stress and work motivation. Here is a picture of the research model.



The Effect of Conflict on Auditor Performance

"Conflict is one of the factors that can affect the performance of the auditor. Specifically, role conflict is a situation in which individuals are faced with different role expectations". Good conflict management by management can also have a good impact on the company. As said by Rizzo (1970), "If conflict is too low, employee performance tends to be low because employees feel there is no competitive power, if conflict increases where managers are able to manage in a positive way, then employee performance will also increase". In the research of Cendana and Suaryana (2018), role conflict has a significant effect on auditor performance. "This is also supported by research by Ismahardi (2016) which shows that conflict has a significant positive effect on auditor performance". In line with the two studies, Fanani et al (2008) obtained research results which showed that role conflict had an effect on auditor performance. This shows that conflict can potentially reduce the performance of auditors in an organization. Auditors who experience conflict will affect their emotions so that it affects the performance of the auditor. Conflicts that are not managed properly can destroy an organization through the creation of walls of separation between coworkers, resulting in poor performance, and even resignation.

The Effect of Conflict on Work Stress

Conflict can produce adverse effects such as work stress. Work stress is a feeling of pressure experienced by employees in dealing with work. The more complex the conflict that occurs, the more employee work stress will increase, which means there is a positive interaction between conflict and stress. The emergence of stress is a result of the inability of an individual to meet the expectations and demands of him (Potale and Uhing, 2015). Research conducted by Rifky (2009) states that role conflict has a positive influence on employee work stress. In line with this research, Sutanto and Wiyono (2016) stated that role conflict affects work stress. Supporting research on the relationship between conflict and stress, the demand-control theory states that excessive demands without good management control can cause stress at work.

High demands from the company can cause conflicts in auditors, especially role conflicts. In the theory of demand-control high demands with low control from the management can cause work stress. So that auditors who experience conflict and do not get high control from management will cause stress at work. In this case, conflict that is too high is considered a workload demand for the auditor.

The Effect of Job Stress on Auditor Performance

High demands on auditors can increase stress levels in their work. ² "Stress in optimal performance is a positive stress condition because it can encourage employees to work at a higher level, while stress due to too little and too much load is a negative stress condition because it can cause a decrease in employee performance" (Gibson, 2003). In line with this opinion, Gibson (2003) argues that work stress experienced by employees can help (functionally) improve performance, but it can also be vice versa, namely inhibiting or damaging (infunctional) performance. Research conducted by Sutanto and Wiyono (2016) found that job stress has a significant effect on employee performance. Winidiantari and Widhiyani (2015) in their research

Finding results that work stress significantly affects auditor performance. The work stress caused can affect the psyche of the auditor so that it affects the performance of the auditor. Performance will be the main concern in assessing the good or bad of an auditor in handling a case or problem. Job stress experienced by auditors can increase or decrease the performance of auditors working at Public Accounting Firms in East Java.

The Effect of Job Stress in Mediating the Effect of Conflict on Auditor Performance

The success of a company cannot be separated from the performance of its employees. In this case, a Public Accounting Firm that has auditors with good performance can undoubtedly increase the quantity and quality, so that the objectives of a Public Accounting Firm will be achieved. Conversely, if an auditor has poor performance, it will cause the achievement of targets that are not optimal in an organization. If someone experiences high conflict, it will be easy to experience work stress when taking a job (Hon, 2013). Research conducted by Nurqamar et al. (2014) found that role conflict has an indirect negative effect on performance through job stress. Job stress can be a mediation for the influence of conflict on the performance of auditors in Public Accounting Firms in East Java. The conflict experienced by the auditor will have a stronger effect on his performance if the auditor experiences work stress first. If the conflict in the auditor does not become work stress, the direct effect is not too significant. This proves that work stress can have a mediating effect on the effect of conflict on auditor performance.

RESEARCH METHODS

"The approach used in this study is a quantitative approach, where this approach can be interpreted as a research method based on the philosophy of positivism, used to examine certain populations or samples, data collection techniques are generally carried out randomly, data collection using research instruments, data analysis is descriptive. quantitative/statistical with the aim of testing the established hypothesis" (Supriadi, 2022). The population in a study must be stated explicitly, namely with regard to the size of the population and the research area covered. The purpose of holding a population is so that we can determine the size of the sample members taken from members of the population and limit the validity of the

generalization area. The sampling technique is based on purposive random sampling method, from 190 respondents the respondents will be distributed to auditors who work in Public Accounting Firms in different location areas, namely Surabaya, Gresik, Sidoarjo, Mojokerto and Pasuruan with the aim that the population of each research object is auditors. who work in Public Accounting Firms in East Java can be represented.

“Performance is the result of work in quality and quantity achieved by an auditor in carrying out his duties in accordance with the responsibilities given to him”. The indicators used in measuring auditor performance variables according to Gibson (2003) are: quality, quantity, and timeliness. In the research, the conflict variable that was specifically tested was role conflict. Role conflict is a situation that occurs in individuals when faced with conflicting behavior, thought patterns and values due to different role expectations so that individuals have difficulty in taking an action or making a decision. “The indicators used in the role conflict variable according to Rizo et al (1970) which have been adapted by Fanani et al (2008) are: clarity of authority, division of work schedules and clarity of responsibilities”. Job stress is a feeling that suppresses or feels pressured by employees in dealing with work. The indicators used in measuring the work stress variable according to George (2005) include:” task demands, role demands, interpersonal demands, organizational structure, and organizational leadership”.

The data collection technique used in this research is to use interviews and questionnaires or questionnaires. By distributing the questionnaire links that have been created and distributed to auditors who work at Public Accounting Firms in East Java. For all questions, the instrument used is a Likert scale with five points (1- Very Disagree; 2- Not Appropriate; 3-Slightly Appropriate; 4- Appropriate and 5- Very Appropriate). “To answer the formulation of the problem and test the proposed hypothesis, the data obtained will then be processed according to the needs of the analysis and for the purposes of discussion, the data is processed and presented based on the principles of descriptive statistics, while for the purposes of analysis and hypothesis testing an inferential statistical approach is used”. In order to be able to answer research questions and assess the developed model, the analytical technique that will be used is Structural Equation Modeling (SEM) with a PLS approach. “The use of SEM allows researchers to examine the relationships between complex variables to obtain a comprehensive picture of the entire model. SEM can test together” (Supriadi, 2022).

RESULTS AND DISCUSSION

“The questionnaire is able to reveal something that will be measured by the questionnaire”. The first stage of evaluation of the reflective measurement model is to see convergent validity and discriminant validity. “Covergent validity can be evaluated by item reliability (validity indicator), internal consistency or construct reliability through Cronbach's alpha and composite reliability and the average variance extracted (AVE) value”. Cronbach's alpha and Composite reliability values above 0.70 indicate a high reliability of the measuring instrument. The third check of convergent validity is to see the AVE value. AVE values above 0.50 are highly recommended. From the table, the AVE value of all constructs is above 0.50.

Table 1. Quality criteria for measurement

Construct	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
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Auditor performance	0.748	0.750	0.857	0.667
Conflict	0.815	0.818	0.890	0.730
Work stress	0.863	0.871	0.900	0.644

After the evaluation of convergent validity is met, the next step is to examine discriminant validity which includes cross loading and comparing the roots of AVE with correlations between constructs. Here are the results of the cross loading

Table 2. Discriminant validity

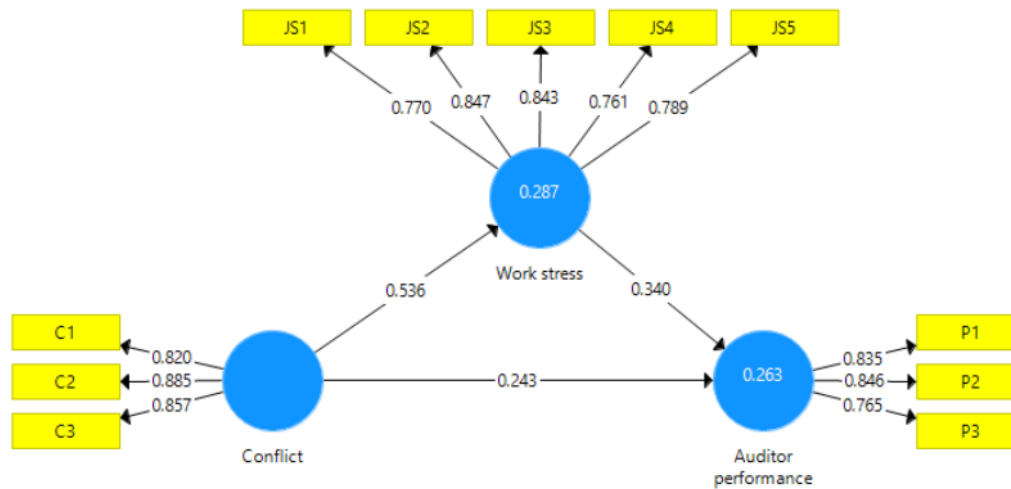
Construct	Auditor performance	Conflict	Work stress
Auditor performance	0.816		
Conflict	0.425	0.854	
Work stress	0.470	0.536	0.803

From the table above, it can be seen that all indicators have a higher correlation with each construct compared to constructs from other blocks. After evaluating convergent validity and discriminant validity, the next step is to look at the results of the evaluation of the structural model, especially the significance of the mediating variable. To see the influence between constructs in the model, it can be seen from the interaction effect

Table 3. Influence between constructs

Construct	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Conflict -> Auditor performance	0.243	0.247	0.063	3.876	0.000
Conflict -> Work stress	0.536	0.539	0.050	10.824	0.000
Work stress -> Auditor performance	0.340	0.340	0.067	5.075	0.000

The following is a conceptual picture and the results of calculating the influence of each construct in calculating Structural Equation Modeling (SEM) with the PLS approach



The explanation for this may be seen in the table that was just presented, which shows that auditor performance is much improved when conflict variables are considered. This is demonstrated by the fact that the value of the path coefficient is 0.243, which is positive and significant at 5% alpha, as demonstrated by the fact that the value of the t statistic is $3.876 > 1.96$. There is substantial evidence that the conflict variable has a beneficial impact on work stress. This is demonstrated by the fact that the value of the path coefficient, which is 0.536, is positive and significant at 5% alpha, as demonstrated by the fact that the value of the t statistic, 10.824, is greater than 1.96. The auditor's performance benefits significantly from being subjected to stress related to their work. This is demonstrated by the fact that the value of the path coefficient is 0.340, which is positive and statistically significant at 5% alpha, as demonstrated by the fact that the value of the t statistic is $5.075 > 1.96$.

Effect of conflict on auditor performance

In the results of this study, there is no influence between conflict and auditor performance at a Public Accounting Firm in East Java. So the results of this study are not in accordance with previous research conducted by Cendana and Suaryana (2018), namely role conflict has a significant influence on auditor performance. In research Fanani et al (2008) also obtained research results showing that role conflict affects auditor performance. Conflict affects auditor performance can be explained in several factors. This study is the same as the results of research conducted by Gunawan and Ramdan (2012) that role conflict has a significant effect on auditor performance. In his research, it was stated that this happened because the perceived role conflict caused a feeling of pressure on the auditor. Basically, conflict is considered as a demand in the auditor profession as well as a common responsibility in the work practice of auditors so that auditors like it or not have to do it without affecting their performance. So this has an impact on the performance of auditors in the Public Accounting Firm. This proves that there is a direct influence between conflict on auditor performance.

The effect of conflict on work stress

In the results of this study there is an influence between conflict and work stress on auditors at Public Accounting Firms in East Java. So the results of this study are in accordance with research conducted by Sutanto and Wiyono (2016) and Rifky (2009), namely role conflict affects work stress. This research also supports the demand-control theory which states that excessive demands can cause stress at work. In the demand-control theory, conflicts that cannot be processed properly by management will result in high work stress for employees. High demands from the company can cause conflicts in auditors, especially role conflicts. In the theory of demand-control high demands with low control from the management can cause work stress. The higher the conflict, the higher the work stress that occurs in the auditor at the Public Accounting Firm. This shows that the emergence of stress is a result of the inability of an individual to meet the expectations and demands of him (Potale and Uhing, 2015). Auditors feel the pressure of work stress because of the demands of the role in the work being done. So that auditors who experience conflict and do not get high control from management will cause stress at work. In this case, conflict that is too high is considered a workload demand for the auditor.

Effect of work stress on auditor performance

In the results of this study, there is an influence between the relationship of work stress on the performance of auditors in Public Accounting Firms in East Java. So the results of this study are in accordance with research conducted by Sutanto and Wiyono (2016) and Winidiantari and Yidhiyani (2015) that work stress significantly affects auditor performance. This shows that stress due to too little and too much burden is a negative stress condition because it can cause a decrease in employee performance (Gibson, Ivancevich and Donnelly, 2003). The effect of work stress on auditor performance is explained by several factors. The highest score of the work stress indicator is found in the third indicator after the deletion, namely the pressure felt by the auditor due to the success of other auditors (4,022). The feeling of pressure experienced by the auditor will affect the performance of the auditor. The pressure experienced by the auditor will cause stress at work. The work stress caused can affect the psyche of the auditor so that it affects the performance of the auditor. The higher the work stress experienced by the auditor, the lower the performance of the auditor at the Public Accounting Firm. While performance will be the main concern in assessing the good or bad of an auditor in handling a case or problem. This shows that the work stress experienced by the auditor can affect the auditor's performance at work and affect the assessment of the auditor's work in completing the tasks that are his responsibility. . .

The mediating effect of work stress on the effect of conflict on auditor performance

"To see how much influence the work stress variable has as a mediating variable, the effect size (f^2) value can be used which is calculated using the formula" (Cohen, 1988):

$$f^2 = \frac{(R^2 \text{ with mediator} - R^2 \text{ without mediator})}{(1 - R^2 \text{ with mediator})}$$

$$f^2 = \frac{(0.263 - 0.183)}{(1 - 0.263)} = \frac{0.080}{0.737} = 0.108$$

"The R^2 with mediator number is obtained from the auditor performance variable R^2 (endogenous variable) by including the work stress mediating variable, while the R^2 without mediator number is obtained from the auditor performance variable R^2 number without including the work stress variable as a mediating variable". The calculation results found the effect size value of 0.108. This value explains that work stress as a mediating variable has a small or weak effect on the structural level (Cohen, 1988).

In the results of this study, conflict has a direct effect on the performance of auditors at the East Java Public Accounting Firm through work stress. So the results of this study are in accordance with research conducted by Nurqamar et al. (2014) that role conflict has a direct positive effect on performance through work stress. In this study there is also a full mediation effect by the work stress variable. Job stress can mediate the effect of conflict on the performance of auditors in Public Accounting Firms in East Java. The conflict experienced by the auditor will have a stronger effect on his performance if the auditor experiences work stress first. If the conflict in the auditor does not become work stress, the direct effect is not too significant. In the first hypothesis, it is stated that the conflict has no direct effect on the auditor's performance. However, if given the work stress variable as a mediation, there is an indirect relationship between conflict and performance. This is evidenced by the influence of the independent variable on the dependent variable after being mediated by the work stress variable. In the first hypothesis, there is a direct relationship between the conflict variable and the auditor's performance variable which has a significant effect. When the relationship is mediated by the work stress variable, the independent variable has an indirect influence on the dependent variable. So without the intervening variable, the conflict has no effect on the performance of the auditor. This proves that work stress can have a mediating effect on the effect of conflict on auditor performance.

CONCLUSIONS AND RECOMMENDATIONS

Based on the results of data analysis and discussion in the previous chapter, the researcher gives several conclusions as follows:

1. Conflict affects the performance of the auditor. This hypothesis supports previous studies. This is due to the emotional condition of the auditor who is still not stable and the experience factor at work. This is one of the conflict factors affecting the performance of the auditor.
2. Conflict affects work stress. This hypothesis supports previous studies. This shows that the conflict experienced by the auditor can affect the auditor's work stress.
3. Job stress affects the performance of auditors. This hypothesis supports previous studies. This shows that the work stress experienced by auditors can affect the performance of auditors in each Public Accounting Firm.
4. There is a full mediation effect of work stress on the effect of conflict on auditor performance. This shows that in the absence of intervening variables, conflict has no effect on auditor performance.

After conducting this research, the development that researchers can suggest for further research related to conflict, work stress and auditor performance is to conduct a similar study but pay more attention to the distribution of the questionnaire so that the positions and Public Accounting Firms that become respondents can be of the same number so that the results of the answers given can be better represent the effect of conflict on work stress and auditor

performance. Similar research can also be done by expanding the area because this research only covers the area of East Java or it can be done by comparing the results of respondents' answers with other regions.

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