

Does Work-Family Conflict Affect Auditor's Performance? Examining the Mediating Roles of Emotional Exhaustion and Job satisfaction

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Abstract: This paper examines whether the work-family conflict (related to both work-interfering-family and family-interfering-work) of auditors affects their performance and if so, whether the effect is mediated by emotional exhaustion and job satisfaction. A mail survey is used to deliver a questionnaire to 151 auditors from ten CPA firm in Indonesia. The result shows that emotional exhaustion and job satisfaction fully mediates the relationship of work-family conflict with job performance. The result also demonstrates that Work-Interfering-Family (WIF) has significant effects on emotional exhaustion and job satisfaction, but Family-Interfering-Work (FIW) has no significant influence on either emotional exhaustion or job satisfaction. This study suggests that maintaining a regular training program for auditors, having flexible working arrangements, and encouraging a healthy lifestyle may help to reduce the work-family conflict and will increase the job satisfaction and performance of auditors.

Keywords: auditor; emotional exhaustion; family-interfering-work; Indonesia; job performance; job satisfaction; work-family conflict; work-interfering-family

JEL classification: M42, J12, J24

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Introduction

Behavioral literature has discussed stress and the phenomenon of burnout in the accounting profession. It is not surprising due to the fact that a professional accountant has one of the most stressful jobs in the financial services industry (Fogarty et al. 2000). They are always confronted by depressed conditions caused by their work (Public Company Accounting Oversight Board [PCAOB] 2013). A heavy workload has been suggested as the most influential aspect of this stressful condition. Hence, public accountants are always confronted with working overtime, especially during their busy season (Sweeney and Summers 2002). Auditors can work for more than ten hours a day during that period and encounter highly demanding deadlines which force them to sacrifice their family and leisure time. Auditors even have to bring their work-related duties home, which leads to interpersonal stress (Jones et al. 2010). This condition, if continuously ignored, will potentially have a negative effect on audit quality (Lopez and Peters 2012). This unavailability of a family-supportive work environment is thought to create a conflict between their work and family responsibilities (Karatepe 2013).

Work-family conflict, as a role conflict due to “incongruence between responsibilities of the home and workplace,” has been investigated by Pasewark and Viator (2006, p. 147). This role conflict does not only arise from a demanding workplace but can be triggered by something on the family side too. Individuals, who work as professional accountants with a high workload, require support from their family members. But instead of getting this support, some people may demand they prioritize their family time. This unsupported condition also causes an imbalance

between their work and family responsibilities (Buchheit et al. 2016). In other words, the work-family conflict exists in two dimensions, that is when work is interfering with family responsibilities and/or the family is interfering with work responsibilities (Pasewark and Viator 2006; Beutell 201).

Accountants who experience a high level of work interfering with family or family interfering with work tend to feel emotionally exhausted toward their current profession. Emotional exhaustion is the first phase or symptom of burnout, which is a negative psychological reaction to the stress (Karatepe 2013). Emotional exhaustion is always associated with fatigue and feelings of being emotionally drained, due to exaggerated psycho-emotional demands (Fogarty et al. 2000; Karatepe 2013). Exhaustion differs from stress, which has a positive influence for work-related outcomes, as it produces only negative consequences for employees and the organization (Jones et al. 2010). Thus, when individuals fail to manage the demands of their work and family roles, they are emotionally exhausted, and as a result they will be dissatisfied with their job, intend to leave the job, not be able to perform their responsibilities, and be less committed to the organization (Cordes and Dougherty 1993).

Prior studies have examined the relationship of work-family conflict on job outcomes, including job satisfaction (e.g. Rathi and Barath 2013; Hsu 2011), job performance (e.g. Choi and Kim 2012), turnover intention (e.g. Pasewark and Viator 2006), organizational commitment (e.g. Namasivayam and Zhao 2007), and exhaustion (e.g. Karatepe 2010; Karatepe 2013). It means that some studies have been attracted to the work-family issues (Choi and Kim 2012) and considered work-family conflicts to be a problem that must be addressed within the organiza-

tion (Pasewark and Viator 2006). However, this conflict has not been investigated adequately by the accounting profession, especially among Indonesian public accountants. Therefore, this study would like to contribute to the accounting research, especially for the Indonesian literature.

The motivation of this study is to emphasize the relationship of work-family conflict with emotional exhaustion, job satisfaction, and job performance. According to Choi and Kim (2012), in a service industry with high levels of client contact, satisfaction and performance have been the most noted topics, since individuals who feel satisfied with their job will display a greater service performance. This is supported by Pasewark and Viator (2006) who opined professional accountants also have high levels of contact with clients in order to accomplish their job. They also suggested that any future research should focus on work productivity/performance as the outcome (Pasewark and Viator 2006), as it was put by Pasewark and Viator, (2006, p. 160) in their limitation:

Future research might focus on outcomes such as work productivity in the traditionally researched job outcomes of job satisfaction and turnover.

Besides considering the research suggestion from Pasewark and Viator (2006), this study would also like to extend their study by examining emotional exhaustion as a mediating variable between the work-family conflict and job outcomes. This study follows Fogarty et al. (2000) who suggested that burnout is an important intermediary between stress and its consequences (e.g. job satisfaction, turnover intention, and job performance). Fogarty et al. (2000) states:

...it would also be useful to consider whether burnout varies across work organizations in its antecedents and in its consequences (p. 62-63).

From this statement, we believe that emotional exhaustion can represent the burnout construct because it is the beginning and center of burnout (Cordes and Dougherty 1993) and also it has the strongest relationship with the organizational outcomes (Wittmer and Martin, 2010; Christina et al. 2013).

Combining work-family conflict research and job burnout research, this study expects that job satisfaction and emotional exhaustion can act as mediating variables with the following considerations: They can stand as a consequence of exhaustion (Cordes and Dougherty 1993; Fogarty, et al. 2000; Jones et al. 2010; Karatepe 2012) and an antecedent of performance (Al-Ahmadi 2009; Choi and Kim 2012; Barakat et al. 2015). Early studies (e.g. Witt and Carlson 2006; Gilboa et al. 2008; Karatepe 2008; Castanheira and Chambel 2010) found mixed results regarding the relationship between work-family conflict (both WIF and FIW) and job performance. Boles et al. (2000), and Anderson et al. (2002) found nonexistent and weak results between work-family conflict and job satisfaction. Hsu (2011) also found a negative effect between work-family conflicts and job satisfaction while Pasewark and Vitor (2006) found no significant relationship with job satisfaction. Another reason to include emotional exhaustion and job satisfaction as mediating variables is because both variables are associated with job performance (Choi and Kim 2012; Karatepe 2013; Barakat et al. 2015).

Literature Review

Work-Family Conflict

Almost all people undergo dual roles nowadays, as a worker and as a family mem-

ber (parent or child) (Choi and Kim 2012; Netemeyer et al. 2005). Each role is important for every individual's life because we cannot deny that humans are social beings and also economic beings. Therefore, those two roles have to be balanced and kept away from conflict (Choi and Kim 2012). However, according to Pasewark and Viator (2006), current developments have increased the possibility of work-family conflicts in the workforce, especially for professions with high levels of customer/client contact. The accounting profession, especially for auditors, is based on their clients' needs and time, and hence it might also have a high possibility of this conflict. Work-family conflict itself has been defined as "a role conflict caused by taking on too many responsibilities at work and at home" by Choi and Kim (2012, p. 2012). It occurs when one role makes another role more stressful and complicated.

Previous studies have examined the work-family conflict for its directional effects (Pasewark and Viator 2006; Choi and Kim 2012; Karatepe 2013). First, conflict emerges from work interfering with the family. For example, an individual feels that all his or her time is spent working, rather than having leisure time with his/her family or friends. Second, conflict arises from the family interfering with his/her work. Contrary to work interfering with family, where an individual feels he/she has insufficient time for his/her family, in the case of the family interfering with work an individual may feel stressed out because his/her family intervenes in his/her efforts to fulfill work-related responsibilities; for example, a parent rarely starts work on time because he/she has to take care of the children before leaving for work.

Emotional Exhaustion

Emotional exhaustion in the public accounting environment was a concern in the 2000s (e.g. Fogarty et al. 2000; Almer and Kaplan 2002; Sweeney and Summers 2002; Chong and Monroe 2015). Auditors who have highly demanding work-related duties often suffer from exhaustion. Emotional exhaustion itself is one of the dimensions of job burnout that has been empirically evidenced as the essence and initiation of burnout symptoms (Cordes and Dougherty 1993; Sweeney and Summers 2002; Wittmer and Martin 2010). It is characterized by "a lack of energy and a feeling that one's emotional resources are used up" (Cordes and Dougherty 1993, p. 623).

Unlike stress which may have a positive influence on productivity, job burnout (represented by emotional exhaustion) produces exclusively negative outcomes for both the employee and the organization (Jones et al. 2010). Therefore, the level of fatigue also often determines the quality of the individual's working life. The greater the exhaustion that is suffered by an individual indicates a lower quality of their working life, which results in negative job outcomes. Research into emotional exhaustion has shown greater linkages to work-related outcomes than any other elements of burnout (Wittmer and Martin 2010). Christina et al. (2013) also claimed in their study that it is the most common and prognostic item found when evaluating organizational affairs.

Job Satisfaction

The definition of job satisfaction that has been commonly used came from Spector

(1994), which is the extent to which people like (satisfaction) or dislike (dissatisfaction) their jobs. Choi and Kim (2012) define job satisfaction as understanding employees' feelings at the workplace and how much they like their current profession, which are really important in service organizations. Realizing this importance, many behavioral studies have investigated job satisfaction in several service industries, such as food servers (Babin and Boles 1996), police workers (Jackson and Maslach 1981), hospitality (Choi and Kim 2012) and public accounting (Pasewark and Viator 2006; Jones et al. 2010).

Pasewark and Viator (2006) even opined that job satisfaction is the most general consequence examined in work-family conflict research, and it has been well known that greater work-family conflicts drive greater dissatisfaction. Besides that, job satisfaction is also often found to be of concern in burnout research in recent decades (e.g. Cordes and Dougherty 1993; Fisher 2001; Chong and Monroe 2015). According to Cordes and Dougherty (1993), dissatisfaction is one of the negative attitudinal consequences of burnout towards the job.

Job Performance

According to Springer (2011), job performance is the most necessary concept in both organizational psychology and human resource management. This outcome has been frequently investigated in various occupations for several years, such as the accounting profession (Fogarty et al. 2000; Fisher 2001; Chen and Silverthorne 2008; Jones et al. 2010), frontline employees (Choi and Kim 2012; Karatepe 2013), and bank employees (Springer 2011). One occupation may possess different performance characteristics to other occupations (Springer 2011). Therefore, job performance in the accounting pro-

fession may not be similar to that found in frontline employees. Campbell (1990) found factors that could be generalized across occupations. The general factors are: 1) Job-particular competence; 2) non-job-particular task competence; 3) oral and written communication; 4) presenting effort; 5) personal discipline; 6) peer and team performance; 7) supervision/leadership; and 8) management/administration.

Job performance has been generally considered to be a term used to determine how well an employee performs his or her work-related duties (Caillier 2010). Due to this understanding, job performance always corresponds with performance ratings. According to Chen and Silverthorne (2008), there are three ways to rate a performance. First, performance ratings based on the output, for example the amount of sales, number of units produced, and so on. The second way to rate performance involves the rating of individuals by their superior, such as a supervisor or a manager. The last way to measure performance is self-appraisal and self-ratings. They suggested self-rating techniques are better because they can encourage employees to actively set their own goals.

Hypotheses Development

The Relationship between Work-Family Conflict and Emotional Exhaustion

Some research used the Conservation of Resources (COR) theory in understanding the linkages between the work-family conflict and exhaustion (e.g. Karatepe 2010; Jawahar et al. 2012). This theory was originally developed by Hobfoll (1989, p. 516). Hobfoll suggested it was necessary to under-

stand the term ‘resources’ before understanding the COR theory. Resources are those “objects, personal characteristics, conditions, or energies that are valued by the individual or that serve as a means for attainment.” Stress occurs when individuals forfeit resources or are faced with the threat of losing resources. Jawahar et al. (2012) agreed that individuals have limited resources and a negative effect (exhaustion) may result from an individuals’ failure to fulfill his/her personal responsibilities at work and home. When individuals experience excessive demands in the workplace, they probably lose more resources (time, energy, attention) for their family. Likewise, when individuals’ families demand more from them, they have fewer resources left for their work. Under these circumstances, if something is not done, their resources may be drained, and an individual will be emotionally exhausted.

Although this theory has been accepted in the work-family conflict, prior studies have evidenced the positive relationship between work-family conflict and exhaustion (Yavas et al. 2008; Karatepe 2010; Karatepe 2013); but there are still only limited studies that have investigated the relationship in the separate dimensions (WIF and FIW) of work-family conflict and emotional exhaustion. Therefore, to confirm previous findings concerning the separate effect of each conflict’s dimension with emotional exhaustion, we presented these hypotheses:

H_{1a} : *Work-Interfering-Family (WIF) positively influences Emotional Exhaustion (EE)*

H_{1b} : *Family-Interfering-Work (FIW) positively influences Emotional Exhaustion (EE)*

The Relationship between Work-Family Conflict and Job Satisfaction

Job satisfaction can be achieved when an individual perceives that his or her job is in line with the values that individual considers to be important, and dissatisfaction occurs when the job and values are contradictory (Fisher 2001). Every single person who is working definitely considers their role as a family member and worker are both important in their life, and they desire to undertake these roles well (Choi and Kim 2012; Netemeyer et al. 1996). But when their job is not in line with their desires or important values, they will not be able to achieve satisfaction in their job. In other words, when their job brings out conflict between those two domains (family and work), individuals will suffer from less job satisfaction. Prior research also espouses the idea that individuals who understand that their work-related duties and family-related responsibilities are incompatible tend to be more dissatisfied with their job (Pasewark and Viator 2006).

Although this relationship has been investigated for decades, we found different results for each dimension of Work Family Conflict (WFC) with job satisfaction. Anderson et al. (2002) and Pasewark and Viator (2006) found that only WIF has a significant negative relationship with satisfaction; while Rathi and Barath (2013) found both FIW and WIF have a negative impact on job satisfaction. But those are contrary to the result from Balmforth and Gardner (2006) which did not support WIF and FIW as negatively influencing job satisfaction. A previous study found

a positive effect of FIW on job satisfaction instead of a negative effect (Choi and Kim 2012). As argued earlier, the results of these studies have been inconsistent for years and still need more empirical testing on the effects of both WIF and FIW on job satisfaction (Choi and Kim 2012). Therefore, we propose these following hypotheses to test the separate effects of work-family conflict on job satisfaction:

H_{2a}: Work-Interfering-Family (WIF) negatively influences Job Satisfaction (JS)

H_{2b}: Family-Interfering-Work (FIW) negatively influences Job Satisfaction (JS)

The Relationship between Emotional Exhaustion and Job Performance

According to Cordes and Dougherty (1993), the behavioral consequences of burnout involve work-related outcomes, one of them being a decrease in both the quantity and quality of the performance of the job. Maslach and Jackson (1984) revealed that among other dimensions of burnout, emotional exhaustion has the strongest relation to behavior reactions. Individuals who are emotionally exhausted should be made aware of their state, because it represents the depletion of important resources, as discussed in the COR theory and it is also the determinant of such job outcomes as job performance and turnover intentions (Yavas et al. 2008). Individuals who experience uncontrollable emotional exhaustion (exhaustion is greater than the individuals' resources) tend to have a lower work-related performance (Yavas et al. 2008; Karatepe 2013).

However, there are still inconsistent findings concerning the relationship between emotional exhaustion and job performance (Karatepe 2013). Previous studies have con-

firmed the negative impacts of exhaustion on performance (Karatepe 2013); while others found a negative impact, but it was insignificant (Yavas et al. 2008). Advani et al. (2005) even found the opposite result, that exhaustion has a positive effect on job performance. Due to the discussion above, we would like to examine this relationship with the auditors in Indonesia, as reflected in the following hypothesis:

H₃: Emotional Exhaustion (EE) negatively influences Job Performance (JP)

The Relationship between Job Satisfaction and Job Performance

Organizational behavior literature has raised concerns about the relationship of job satisfaction and job performance for decades (Choi and Kim 2012; Barakat et al. 2015). Job satisfaction and job performance are part of job outcomes. Studies in different industries have agreed on the positive relationship between these two outcomes. Research into the service industry by Choi and Kim (2012) revealed that an individual who feels satisfied with his/her job will offer a better service. Barakat et al. (2015) also believed that the positive work-related behavior (e.g. performance) of managers in multinational companies is influenced by their positive attitudes toward their jobs (e.g. satisfaction). Al-Ahmadi (2009, p. 42) emphasized that hospitals create a positive environment and make their nurses happy in order to have more productive nurses, because performance is a "natural product of satisfying the needs of employees." However, several studies failed to prove the relationship between job satisfaction and job performance, while others demonstrate a moderate relationship (Judge et al. 2001). Although some studies do not support the relationship between job satis-

faction and job performance, our study instead believes in the idea that greater satisfaction will generate better performance, which is successfully evidenced by recent research (e.g. Choi and Kim 2012; Hira and Waqas 2012; Iqbal et al. 2012; Barakat et al. 2015). Therefore, the following hypothesis is proposed:

H₄: Job Satisfaction (JS) positively influences Job Performance (JP)

The Relationship between Emotional Exhaustion and Job Satisfaction

Job satisfaction is the attitudinal consequence of burnout, which leads to a negative attitude toward the organization, job, clients, and individual him/herself (Cordes and Dougherty 1993). Individuals who feel dissatisfied with their job have previously experienced burnout (including feeling emotionally exhausted). Prior studies have also noted that job satisfaction, as the important consequence of burnout, needs to be examined. This relationship has been evidenced consistently in public accountants (e.g. Fogarty et al. 2000; Jones et al. 2010; Chong and Monroe 2015). However, most of the behavioral research does not examine the relationship for each dimension of burnout separately. Meanwhile, according to Wittmer and Martin (2010), emotional exhaustion has a greater relationship with work-related outcomes (e.g. job satisfaction) than with the other elements. The result from Chong and Monroe (2015) demonstrates that not all dimensions have a significant correlation with job satisfaction, and confirmed that emotional exhaustion is significantly related to higher levels of dissatisfaction.

Therefore, this study focuses on emotional exhaustion as the first dimension of

burnout, and the relationship towards job satisfaction also predicts that emotionally exhausted professional accountants tend to feel their job could not provide them with the satisfaction they expect. Thus our hypothesis is:

H₅: Emotional Exhaustion (EE) negatively influences Job Satisfaction (JS)

The Relationship between Work-Family Conflict, Emotional Exhaustion, Job Satisfaction, and Job Performance

In line with the research conducted by Bakker et al. (2005) and Karetepe, (2013), this study examines the effect of work-family conflict on the job performance of auditors, which is mediated by emotional exhaustion and job satisfaction. According to the role theory, an individual can maintain multiple identities at the same time, and when these identities interfere with one another, it is potentially a conflict (Baldwin et al. 1999). Greenhaus and Beutell (1985) also argue that when responsibilities at work and in the family area are incompatible, interrole conflicts will occur. Auditors who face unstable work rhythms, extraordinary pressure from their superiors, and have to handle clients, while at the same time also have demands from their families that have to be fulfilled are most likely to experience conflict both at work and with their families. These auditors must sacrifice all the energy they have, when at the same time they need to share it with both their family and work. In this condition, the auditors have fewer psychological resources to keep struggling to meet their obligations in their workplace, which could lead them to burnout.

Kahn et al. (1964) argue that when there is a high level of conflict between personal

life and work, job satisfaction is expected to decrease. This argument is supported by several studies from Grandey et al. (2005); Parasuraman and Simmers, (2001); Pasewark and Viator, (2006); Rathi and Barath, (2013). Grandey et al. (2005) examined whether the work-family conflict affected job satisfaction and was gender used to identify its role in the relationship. By using a cross-sectional and longitudinal study, they reveal that the work-family conflict is related to job satisfaction for both men and women. The next study to investigate the work-family conflict and job satisfaction was conducted by Pasewark and Viator (2006). Their result found that work significantly interfered with family life, thus affecting job satisfaction in the accounting profession. Likewise, Rathi and Barath (2013) reported finding that the work-family conflict had a negative affect on job satisfaction. Thus, it can be concluded that the work-family conflict can be antecedents of job satisfaction and emotional exhaustion.

Indeed, employees are always required to provide their maximum effort at their

workplace. But it cannot be denied that stress is very likely to be experienced by most auditors; for example, when an auditor is emotionally exhausted. When they are emotionally exhausted, they cannot work optimally because they are not fully engaged with their work (Shaufely and Taris 2005). Similarly, if the work-family conflict continues to occur, it will decrease job satisfaction, which then may significantly affect their job performance. Therefore, our hypothesis was:

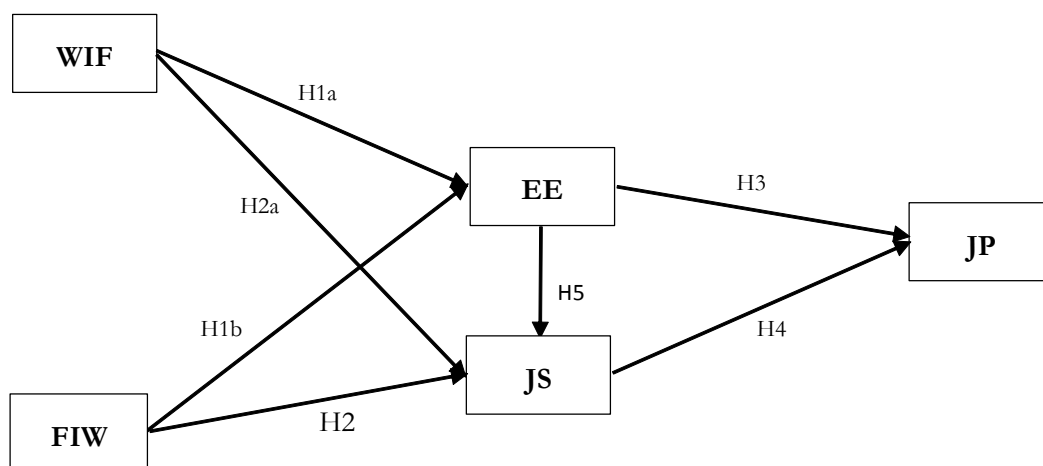
H_{6a}: Emotional exhaustion mediates the effect of work-family conflict (WIF and FIW) on Job Performance (JP)

H_{6b}: Job satisfaction mediates the effect of work-family conflict (WIF and FIW) on Job Performance (JP)

Research Model

This study proposed the research model as pictured in Figure 1 to develop the hypotheses and be the basis for examining the hypotheses.

Figure 1. Research Model



Methods

Sample and Data Collection

To test the hypotheses, we used a web-based survey to collect the data. Our procedure for delivering the questionnaire was based on Dillman (2000). The questionnaire was sent to external auditors working for the Big Four and non-Big Four CPA firms in Indonesia through the mail. This study was not limited to married auditors with children, but also included those still single and couples without children (e.g. Choi and Kim 2012; Karatepe 2013). Choi and Kim (2012) stated that every human, both single and married and with or without children have both family and work lives. They indicated that individuals may experience difficulties in balancing work demands with their family responsibilities even without a spouse or children.

A total of 500 questionnaires were distributed to all the levels of the public accounting firms (juniors, seniors, supervisors, managers, senior managers, and partners). A total of 170 responses were gathered during the collection period, but 19 responses were eliminated due to their being incomplete. Therefore, the total usable responses for analysis were 151, meaning we had a 30.2 percent response rate.

Table 1 demonstrates the demographic information of the sample. The average age of the sample is 24.4 years with 65.6 percent being male and 34.4 percent female. Over 59 percent of the respondent are junior auditors and formed the majority of the sample. Most respondents are single and around 93.4 percent of the sample has no children, as only 7.9 percent are married. We obtained replies from the external auditors from audit firms in Indonesia: 64.2 percent from the non-Big

Table 1. Demographic Information

	Age	24.4*
Gender		
• Male		65.6%
• Female		34.4%
Marital status		
• Married		7.9%
• Single		92.1%
Number of children		
• None		93.4%
• 1		3.3%
• 2		2.6%
• >3		0.7%
Job position		
• Junior auditor		59.6%
• Senior auditor		27.8%
• Asistant manager		5.9%
• Manager		4.0%
• Senior Manager		0.7%
• Partner		2.0%
Audit firm size		
• Big 4		35.8%
• Non big 4		64.2%
Experience		
• < 1 year		15.2%
• 1-3 year		65.6%
• 4-6 year		12.6%
• 7-9 year		4.0%
• ≥ 10 year		2.6%

*mean

4 firms, while 35.8 percent came from the Big 4.

Measurement

Items for the work-family conflict used the measurement from Netemeyer et al.

(1996) to measure both WIF and FIW. This measurement consisted of five items for each dimension. Sample items included “My job produces stress that makes it difficult to fulfill personal or family duties” and FIW was indicated by the item “I have to put off doing things at work because of the demands on my time at home,” were previously used by several studies (see Pasewark and Viator 2006; Choi and Kim 2012; Karatepe 2013). All items were scaled from 1 = strongly disagree to 5 = strongly agree. The Cronbach’s alpha for WIF was 0.841 and for FIW it was 0.781.

Following Almer and Kaplan (2002) and Jones et al. (2010), emotional exhaustion was measured using items drawn from the Maslach Burnout Inventory (MBI) (Maslach and Jackson 1981). Respondents were asked to give a scale response for each statement (e.g. “I feel emotionally drained from my work”). The items were scaled from 1 = strongly disagree to 5 = strongly agree. The Cronbach’s alpha’s was 0.743

To measure job satisfaction, we adopted items from Hartline and Ferrell (1996). This measurement was successfully used by Choi and Kim (2012) in their study. “I am satisfied with my current job” was one of the items indicating job satisfaction. This item used a

5 point Likert scale from 1 = strongly disagree to 5 = strongly agree. The Cronbach’s alpha was 0.789.

Job performance was measured using items developed by Jones et al. (2010). This measurement was developed by adapting the instrument from Choo (1986) and considering aspects to adjust the auditors’ performance across all job positions (Jones et al. 2010). It required participants to rate their own performance through 12 items (e.g. “I am satisfied with the quantity of my work product”). All items used a 5 point Likert scale from 1 = strongly disagree to 5 = strongly agree. This variable had a Cronbach’s alpha of 0.884.

Result and Discussion

We use SEM-PLS to test our hypotheses because it is suitable for latent variables with simultaneously relationships. Table 2 presents the means, standard deviations, correlation of the study’s variables and Cronbach’s alpha of the variables (on bold at the diagonal side). The mean value of the work-family conflict (WIF and FIW) and emotional exhaustion are slightly above the midpoint of the scale (2.5). While the mean values for job satisfaction and job perfor-

Table 2. Mean, Standard Deviation, Correlation of Variables, and Alpha

Latent Variable	Mean	S.D	WIF	FIW	EE	JS	JP
1. Work interfering family (WIF)	2.79	1.13	0.841				
2. Family interfering work (FIW)	2.26	0.96		0.781			
3. Emotional exhaustion (EE)	2.73	1.19	0.749***	0.019	0.743		
4. Job satisfaction (JS)	3.63	1.03	-0.092*	0.079	-0.554***	0.789	
5. Job performance (JP)	3.96	0.72			-0.148**	0.597***	0.884

Diagonal elements (in bold) are cronbach alpha for observed variables

*** sig. at $p < 0.01$; ** sig. at $p < 0.05$; * sig. at $p < 0.1$

mance are almost 4.00 which indicates that auditors in Indonesia are pretty satisfied with their current jobs and perform their work-related duties well. Table 2 also demonstrates that emotional exhaustion in auditors is positively associated with WIF ($r = 0.749$, $p < 0.01$) and this burnout will decrease their job satisfaction ($r = -0.554$, $p < 0.01$) and job performance ($r = -0.148$, $p < 0.01$). However, auditors in Indonesia feel satisfied with their jobs as auditors and correlate with their performance in their audit firms ($r = 0.597$, $p < 0.001$).

Measurement Model Analysis

Before we tested the hypotheses, we made sure the measurement of the variable passed the validity and reliability tests. According to Hair et al. (2013), the convergent validity is supported if the loading value of each indicator is higher than 0.70 with p-values significant at < 0.05 . They suggested indicators below 0.40 should be directly dropped from the construct and for the indicators with loadings of between 0.40 and 0.70

to also be dropped if that would increase the Average Variance Extracted (AVE). The loading factor for all the constructs' AVE should be greater than 0.50. Due to this criteria, this current study dropped three items from job performance: (1) "I am satisfied with the quantity of my work product," (2) "I am satisfied with my ability to follow policies and procedures," and (3) "I am satisfied with my ability to supervise others," because the loadings were between 0.40 and 0.70 and this action increased the AVE to reach the standard (> 0.50). The remaining indicators are shown in Table 3, all with an AVE of at least 0.52 and loadings at the lowest of 0.74, 0.61, 0.79, 0.50, and 0.62 for WIF, FIW, emotional exhaustion, job satisfaction, and job performance, respectively. The details for this convergent validity test result are shown in Table 3.

Besides fulfilling the validity criteria, the reliability assessment also needs to be noted. Reliability shows how consistently the measuring model measures the concept. The measurement can be said to be reliable if the

Table 3. Convergent Validity and Reliability Test

Items	Loading***
Work interfering family (AVE = 0.612; CR = 0.887)	
The demands of my work interfere with my personal life (home, family, leisure time)	0.745
The time demands of my job makes it difficult to attend family, home, and personal responsibilities	0.830
Things I want to do at home do not get done because of the demand my job	0.811
My job produces stress that makes it difficult to fulfill personal or family duties	0.765
Due to work-related duties, I have to make changes to my plans for personal time or family activities	0.757
Family interfering work (AVE = 0.536; CR = 0.852)	
The demands of my family or spouse/partner interfere with work-related activities	0.775
I have to put off doing things at work because of demands on my time at home	0.612
Things I want to do at work do not get done because of the demands of my family or spouse/partner	0.771

Table 3. *Continued*

Items	Loading***
Family interfering work (AVE = 0.536; CR = 0.852)	
My home life interferes with my responsibilities at work such as getting to work on time, accomplishing daily task, and working overtime	0.770
Family-related stress interferes with my ability to perform job-related duties	0.721
Emotional exhaustion (AVE = 0.661; CR = 0.854)	
I feel emotionally drained from my work	0.797
I feel used up the end of the workday	0.841
I feel burned out from my work	0.801
Job satisfaction (AVE = 0.554; CR = 0.858)	
I am satisfied with my current job	0.868
I am satisfied with my supervisor(s)	0.769
I am satisfied with work in general	0.754
I am satisfied with my salary	0.754
I am satisfied with opportunities for promotion	0.775
Job performance (AVE = 0.519; CR = 0.906)	
I am satisfied with the quality of my work product	0.624
I am satisfied with my oral communication skill	0.756
I am satisfied with my written communication skill	0.735
I am satisfied with my ability to accept responsibility and initiate positive action	0.726
I am satisfied with my ability to exercise my professional skill and due care	0.699
I am satisfied with my ability to plan and organize my work	0.726
I am satisfied with my ability to adapt new situation	0.712
I am satisfied with my ability to get along with others in the firm	0.725
I am satisfied with my ability to get along with client personnel outside the firm	0.770

*** sig. at $p < 0.001$

Cronbach's alpha and composite reliability are more than 0.7 (Choi and Kim 2012; Chong and Monroe 2015). Our results show that composite reliability for all the variables is above the accepted level (from 0.852 to 0.906).

Table 4 provides the discriminant validity test. It is attained by comparing the square roots of the AVEs with the correlation between the constructs. If the AVE square roots of the construct are higher than

the correlation between pairs of constructs, then it is considered valid (Hair et al. 2013). The correlation among the constructs and square roots of the AVE is in the diagonal. It shows that all the diagonal elements are greater than the correlation between the variables in the same column. Therefore, the discriminant validity is accepted. Finally, overall the analysis indicates the measurement model is already valid and reliable.

Table 4. **Discriminant Validity**

Latent Variable	WIF	FIW	EE	JS	JP
Work interfering family (WIF)	(0.782)				
1. Family interfering work (FIW)	0.586***	(0.732)			
2. Emotional exhaustion (EE)	0.759***	0.464***	(0.813)		
3. Job satisfaction (JS)	-0.550***	-0.297***	-0.623***	(0.744)	
Job performance (JP)	-0.403***	-0.270***	-0.486***	0.638***	(0.720)

Diagonal elements (in bold) are root of AVE; off diagonals are correlation between construct

*** sig. at $p < 0.01$

Structural Model Analysis

The structural model analysis used only the items that were considered reliable and valid to the construct in the measurement model analysis (Chong and Monroe 2015). The R-squared of the job performance construct is 0.482 which means performance variance can be explained 48 percent of the time by the variance of work interfering with family, family interfering with work, emotional exhaustion, and job satisfaction. Besides R-squared, goodness-of-fit criteria also can be indicated by the Average Path Coefficient (APC), Average R-Squared (ARS), and Average Variance Inflation Factor (AVIF). APC and ARS have to be significant at $p < 0.05$ and $AVIF < 5$. This study's model is deemed fit with $APC = 0.32$ and $ARS = 0.49$, both are significant at $p < 0.01$ and $AVIF = 1.92$. Therefore, this structural model, shown in Figure 2, is then used to test the hypothesized relationships, especially to investigate the indirect effect of work-family conflict (both WIF and FIW) on job performance through emotional exhaustion and job satisfaction.

The PLS result (Table 5) show that the linkages between work interfering with family and emotional exhaustion are significant (path coefficient = 0.749, $p < 0.01$), while family interfering with work has no significant relation with emotional exhaustion (path coefficient = 0.019, $p = 0.39$). Hence, Hypothesis H1a is supported but H1b is rejected. Work interfering with family demonstrates a negative influence on job satisfaction (path coefficient = -0.09, $p = 0.08$), but unexpectedly, family interfering with work has no significant relationship with job satisfaction (path coefficient = 0.079, $p = 0.11$). In other words, Hypothesis H2a is supported but H2b is not supported. The results also show the relationship of emotional exhaustion on job performance is negative and significant (path coefficient = -0.148, $p < 0.01$) and therefore, it supports Hypothesis H3. As predicted, job satisfaction positively influences job performance with the path coefficient = 0.597 and it is significant at $p < 0.01$, which also support Hypothesis H4. In addition, Figure 2 also indicates job satisfaction is negatively and significantly influenced by emotional exhaustion (path coefficient = -0.554, $p < 0.01$) as

Figure 2. Full PLS Model

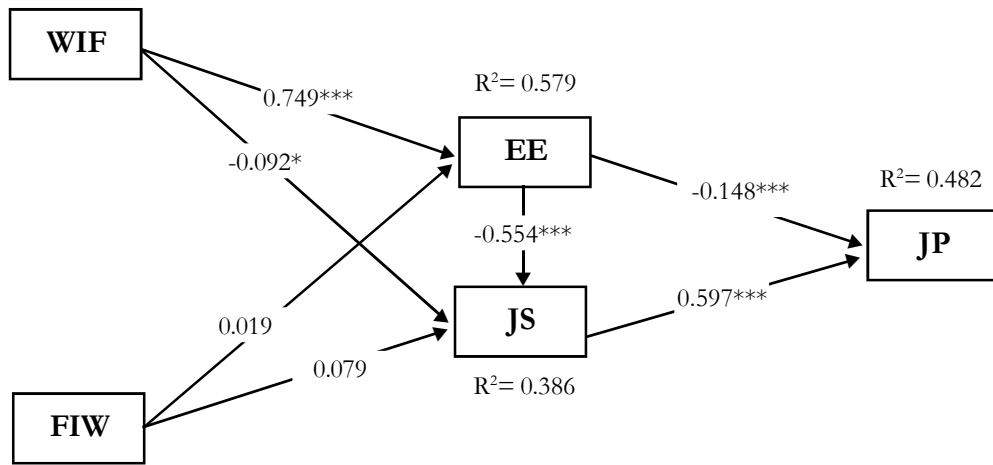


Table 5. PLS Result

Variable	Path to		
	Emotional Exhaustion	Job Satisfaction	Job Performance
Direct			
Work-Interfering-Family (WIF)			-0.439***
R ²			0.193
Family-Interfering-Work (FIW)			-0.311***
R ²			0.097
Mediating			
Work-Interfering-Family (WIF)	0.761***		-0.152***
Emotional exhaustion			-0.382***
R ²	0.579		0.257
Work-Interfering-Family (WIF)		-0.556***	-0.108**
Job satisfaction			0.627***
R ²		0.310	0.475
Family-Interfering-Work (FIW)	0.474***		-0.080
Emotional exhaustion			-0.456***
R ²	0.229		0.249
Family-Interfering-Work (FIW)		-0.339***	-0.049
Job satisfaction			0.664***
R ²		0.115	0.469
Full Model			
Work-Interfering-Family (WIF)	0.749***	-0.092*	0.036
Family-Interfering-Work (FIW)	0.019	0.079	0.012
Emotional exhaustion		-0.554***	-0.148**
Job satisfaction			0.597***
R ²	0.579	0.386	0.482

*** p < 0.01; ** p < 0.05; * p < 0.10

Table 6. The Indirect, Direct, and Total Effect*

Indirect effect (WIF-EE-JP)	0.761 x -0.382	-0.290
Direct effect (WIF-JP)		<u>-0.439</u>
Total effect		-0.729
VAF for WIF-EE-JP	-0.290/-0.729	0.397
Indirect effect (WIF-JS-JP)	-0.556 x 0.627	-0.348
Direct effect (WIF-JP)		<u>-0.439</u>
Total effect		-0.787
VAF for WIF-JS-JP	-0.348/-0.787	0.442
Indirect effect (FIW-EE-JP)	0.474 x -0.456	-0.216
Direct effect (FIW-JP)		<u>-0.311</u>
Total effect		-0.527
VAF for FIW-EE-JP	-0.216/-0.527	0.409
Indirect effect (FIW-JS-JP)	-0.339 x 0.664	-0.225
Direct effect (FIW-JP)		<u>-0.311</u>
Total effect		-0.536
VAF for FIW-JS-JP	-0.225/-0.536	0.419

predicted. Therefore, Hypothesis 5 is supported.

Conducting further analysis by introducing emotional exhaustion and job satisfaction as mediating variables, we used a VAF test (Variance Accounted For). This test is more powerful than Sobel's test (Hair et al. 2013). Hair et al. (2013) argue that if the VAF value is over 80 percent, it means full mediation, but if it is between 20 percent - 80 percent the mediation role is partial. However, there is no mediating effect if the value is less than 20 percent. Table 6 demonstrates that emotional exhaustion as the mediating variable, whether between work-family conflict (work-interfering-family and family-interfering-work) and job performance is 0.397 or 39.7 percent (0.409 or 40.9%). Meanwhile, job satisfaction as the mediating variable between work-family conflict (work-interfering-family and family-interfering-work) and job performance is 0.442 of 44.2 percent (0.419

or 41.9%). Overall we can conclude that the mediating role of emotional exhaustion and job satisfaction is only partial. Finally, our mediating test confirming our hypotheses H_{6a} and H_{6b} .

Discussions

This study proposed and examined emotional exhaustion and job satisfaction as the mediators of the relationship between work-family conflict and job performance in Indonesian public accounting firms. This study also investigated the effect of two dimensions of the work-family conflict individually. The results show that although Work-Interfering-Family (WIF) and Family-Interfering-Work (FIW) are both dimensions of the work-family conflict, they affect the mediators very differently. Only WIF is found to be an important predictor of emotional exhaustion and job satisfaction.

The positive relationship between WIF and emotional exhaustion indicates that when work-related duties interfere with individuals fulfilling their family responsibilities, they will suffer greater emotional exhaustion. This finding is consistent with research by Yavas et al. (2008), Karatepe (2010), Amstad et al. (2011) and Karatepe (2013), who also found significant positive effects of work interfering with family on employees' emotional exhaustion. However, FIW is found to not be associated with emotional exhaustion. These mean the employees of CPA firms in Indonesia are not emotionally exhausted because of their job, even though their family demands make it difficult for them to perform their job. This result is similar to the study by Jawahar et al. (2012) and Zhang et al. (2012) which also failed to provide evidence of a significant relationship between FIW and emotional exhaustion. Zhang et al. (2012), therefore, argued that only excessive job demands could largely generate emotional exhaustion.

This present study has a different result to that by Pasewark and Viator (2006) regarding the relationship between the work-family conflict and job satisfaction. This study found that work interfering with family has a negative relationship with job satisfaction. This finding shared a similar result with Pasewark and Viator (2006). This may be due to the promotion opportunities in Indonesian CPA firms. Pasewark and Viator opined in their study that promotion will significantly increase individuals' satisfaction and reduce the tendency to look for a new job. Indonesian public accountants seem to be very satisfied with their promotion prospects. Therefore, they still feel satisfied with their current profession, even though their job interferes with their family and personal activities, because their hard work is compensated with satisfy-

ing opportunities for promotion. Previous studies by Hsu (2011), and Namasivayam and Mount (2004), also found that WIF has a negatively significant relationship with job satisfaction.

Besides that, the Indonesian public accountants' family interfering with work tendency is also shown to not affect their job satisfaction. According to Pasewark and Viator (2006), individuals probably still enjoy their job even though they have to procrastinate in their work-related duties because of the demands at home. Some previous studies, which also could not provide evidence of a negative and significant relationship between FIW and job satisfaction are Anderson et al. (2002), Namasivayam and Mount (2004), Pasewark and Viator (2006), and Choi and Kim (2012).

Furthermore, working as professionals, Indonesian public accountants have to obey the principles of professional conduct number one (responsibilities) and four (objectivity and independence) (AICPA.org). Realizing this code of conduct, Indonesian auditors have been trained, both at university and by their CPA firms, to put their professional responsibility above their own interests and work objectively and independently. Therefore, their family demands or FIW could not influence their work-related outcomes (e.g. emotional exhaustion and job satisfaction).

This study also found emotional exhaustion and job dissatisfaction will reduce the quality of Indonesian public accountants' performances. The result suggests individuals who feel emotionally exhausted are not able to perform their work-related duties so well. This is similar to the result of Karatepe (2013), that emotional exhaustion is associated both significantly and negatively with job performance. In addition, satisfaction is

found to have a bigger impact on job performance than emotional exhaustion. It indicates that auditors' job performance relies a great deal on their satisfaction. If they are satisfied with their current job, then they will produce their best performance. This is consistent with the findings of Al-Ahmadi (2009), Choi and Kim (2012), Barakat et al. (2015) which revealed a significant positive relationship between job satisfaction and job performance.

Most importantly, this current study successfully examined the full mediation effect of emotional exhaustion and job satisfaction on the relationship between work-family conflict and job performance. This study found emotional exhaustion has a negative effect on job satisfaction which is in agreement with Jones et al. (2010) and Chong and Monroe (2015). It means that individuals who are emotionally exhausted from their work will feel dissatisfied in their current job. This also confirms the indirect effect of emotional exhaustion on job performance through job satisfaction. This suggests that higher emotional exhaustion will decrease job satisfaction, which then results in lower job performance.

Conclusion, Limitations, and Recommendations

This present study proposed and investigated the impact of emotional exhaustion and job satisfaction as the mediators toward the relationship between work-family conflict (both WIF and FIW) and job performance in the environment of public accounting firms in Indonesia. After gathering data from 10 public accounting firms in Indonesia, this study found that Indonesian public accountants feel their work-related duties are dis-

turbing their family responsibilities a little, and they feel slightly emotionally exhausted because of it. This indicates public accounting firms in Indonesia are promoting family-supportive work environments, so their employees are still able to balance or handle their responsibilities as both a worker and as a family member (Karatepe 2013).

Although they seem to have low levels of WIF the rates are still higher than for FIW, which indicates the tendency for their work-family conflict is coming from their work rather than their homes. In order to increase their performance, which is important to the CPA firms, to let them achieve their organizational objective, the CPA firms should maintain high levels of satisfaction and low emotional exhaustion, by reducing the WIF tendency. Indonesian CPA firms should consider more flexible working arrangements, compensation for overtime worked (in the form of time-off during non-busy periods), and mentorship to increase the individuals' perceived supervisor support. These aspects are evidenced by previous research to mitigate the negative effects of WIF on the outcomes (Pasewark and Viator 2006; Hsu 2011).

This study contributes to accounting behavioral literature by investigating family-related issues (e.g. the needs of family activities, interaction outside the work environment, and leisure time) toward the organizational outcomes. Whereas most of the accounting behavioral research focuses on work-related items, such as job stress, organizational commitment, and organizational support, little has been concerned with the factors outside the firm.

Early studies into the accounting environment have tested the relationship of work-family conflict with job satisfaction and turn-

over intentions (Pasewark and Viator 2006). Other studies from other industries proposed that research should examine emotional exhaustion as a mediator for the relationship between work-family conflict and its outcomes (Choi and Kim 2012; Karatepe 2013). This study extends the previous studies by combining these prior studies and examining the indirect effects of emotional exhaustion and job satisfaction toward job performance.

The results of this study suggest only one dimension of the work-family conflict, which is WIF, relates to job outcomes (e.g. emotional exhaustion, job satisfaction, and job performance). It indicates that Indonesian auditors are able to fulfill their code of professional conduct by not involving family-related problem with their job-related activities. Therefore, Indonesian public accountants are able to work independently and objectively in order to meet their responsibilities toward their clients and other stakeholders. The results also suggest that the influence of WIF on job satisfaction is not direct, as indicated by Pasewark and Viator (2006), but indirect via emotional exhaustion. In addition, this study suggests that emotional exhaustion has an indirect effect on job performance through job satisfaction. It is consistent with prior studies which treated job satisfaction as an antecedent of job performance (Al-Ahmadi 2009; Choi and Kim 2012; Barakat et al. 2015), in other words, Indonesian public accountants who experience job demands interfering with their family responsibilities will be emotionally exhausted, and then become dissatisfied with their current job, which will affect their performance quality.

This research has several implications for management in the work setting. By understanding the consequences of work-fam-

ily conflicts, management can design actions to overcome the negative effects of them (especially work interfering with family). For example, this study suggests that even though public accountants experience work-family conflicts, they can still maintain good performances, as long as they are not emotionally exhausted from their work and they feel highly satisfied with their current profession. Chong and Monroe (2015) suggest that increasing job satisfaction is difficult but an organization can discover which aspects enhance employees' dissatisfaction, for example insufficient salaries, few opportunities for promotion, unsupportive peers and seniors/supervisors, and less supportive work facilities. Management can design a policy that can adjust to the needs of the employees to maintain the level of satisfaction.

Another implication is that management also has to realize that public accountants are humans with limited reserves of energy, and long working hours could deplete their energy and also affect their emotions. Therefore, management should provide sufficient days-off for public accountants and encourage a healthy lifestyle, which have been proven to help by Jones et al. (2010), or a flexible work arrangement which will be more effective at mitigating family-interfering-work in an audit firm. Management can conduct a healthy program in their firm to mitigate the burnout/emotional exhaustion levels. Furthermore, management also can conduct regular training programs to condition the employees to work under pressure and family gatherings to bridge the two domains (family and job) which are often conflicting. With these managerial actions, management probably can maintain high levels of performance even though employees are faced with an imbalance between their work and family demands.

Several limitations of this current study should be highlighted when considering the results. First, the number of usable responses was too few when compared to the study by Pasewark and Viator (2006), which had 552 usable responses. This relatively small number may not be sufficient to generalize the results for all the Indonesian public accountants. Therefore, we suggest future research obtains a greater number of respondents in order to examine the work-family conflict research more thoroughly. Second, this study did not consider work-family facilitation which shows a positive interaction between work and family (Karatepe and Sokmen 2006; Karatepe 2010; Choi and Kim 2012). Future research may consider examining it, together with the work-family conflict. Besides that, this study also encourages future research to investigate the effect of the work-family con-

flict on other occupations with high levels of client contact, such as these examples: Tax consultants, financial analyst, sales persons, and customer service staff. Future research may also be concerned with other job-related outcomes in the work-family conflict research. For example, absenteeism is a behavioral consequence of burnout, which may be associated with the work-family conflict (Cordes and Dougherty 1993). This study also suggests that organizational commitment is examined in future work-family conflict research. According to Jones et al. (2010) organizational commitment is an important predictor of turnover and we believe that evaluating its relationship with work-family conflict may add an important point in the accounting literature. These outcomes suggested for future research seem to have been rarely investigated during the past decades.

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