

**IEBMC 2017**  
**8<sup>th</sup> International Economics and Business Management**  
**Conference**

**THE EFFECT OF WORKLOAD AND ROLE CONFLICT**  
**TOWARDS WORK-LIFE BALANCE**

Shahidah Ahmad Suhaimi (a)\*, Mafuzah Mohamad (a), Kamilah Seman (a), Mohd Hanief Nazmi (a), Nur Farah Hanani Ismail (a), Nur Ilyana Athirah Khaleelu Rahman (a), Teo Yean Nee (a) & Wan Nuralia Nadia Wan Jafri (a)

\*Corresponding author

(a) College of Business Management & Accounting, Universiti Tenaga Nasional, Sultan Haji Ahmad Shah Campus, Pahang, Malaysia, [Shahidah@uniten.edu.my](mailto:Shahidah@uniten.edu.my)

***Abstract***

In improving an individual quality of life, work-life balance has been a major challenge for employers. The purpose of this study is to ascertain the link between workload with work-life balance as well as determining the effect between role conflict towards work-life balance. The questionnaires are distributed only to auditors at Klang Valley. A total of 131 respondents answered the questionnaire. The descriptive and correlation analysis has been made from the data collected. From the analysis, it can be seen that both workload and role conflict have negative relationship with work-life balance. It shows that the more workload given to auditors, the more it is imbalanced between their work and life. However, the auditors' work-life balance can be enhanced by limiting the tasks given to them. Employees also should be assigned jobs that related to her/his position only as to avoid conflict between two or more roles. The result of this study is to shed light to companies on the importance of workloads and role of conflict in providing better quality of life.

© 2018 Published by Future Academy [www.FutureAcademy.org.UK](http://www.FutureAcademy.org.UK)

**Keywords:** Work-life, balance, workloads, role, conflict, auditors.



## **1. Introduction**

The demand of work recently has made the work-life balance issues widely discussed in this recent competitive world (Omar, Mohd, & Ariffin, 2015). In high competition environment, this pressures organizations to alter their policies which require employees to have high commitment towards their job even with job beyond working hours (Hamidi, 2005). Moreover, the high competition environment also will give impact to quality of employee's service delivery (Nwagbara & Akanji, 2012). Due to the demand of current job that has been rapidly changing as compared to the previous years, employers always find it is a challenging effort to provide jobs with the balance between work and family quality (Nadeem & Abbas, 2009). Work-life balance has been defined by Lockwood (2003) as equivalent level of fulfilling the needs of both individual's job and one's private life. However, Philipp, Francis and Ramos (2015) argued that heavy workloads will result in non-balance between work and life. This makes employees facing conflicts and problems whether to give urgency on work or family/personal life (Jamadin, Mohamad, & Syarkawi, 2015). The clash between the demand between work and life has led to employee's tension in balancing both which required to be executed at the same time.

### **1.1. Workload.**

A survey done by French (2013) reported that an increase in working hours and heavy workload created a depressed working environment in civil service, private and commercial sectors. Consequently, these factors give impacts to employees' personal life, intruding their holidays, time with family and friends. Additionally, relationships with partners and children are also exposed. Javed et al. (2014) defined workload as the amount of work or tasks need to be done by employees in a certain period of time. They also found that this factor is contributing to the increase in turnover rate.

### **1.2. Role Conflict.**

Omar et al., (2015) agreed that once there are incompatible demands engaged upon an employee, it shows that the employees are engaged with role conflict. In addition, there are four classifications of role conflict. First, role conflict occurs when an individual desires are dissimilar with other employees. Second, when expectations on the same role received from two or more people are conflicted or known as inter-sender conflict (Ritter, Matthews, Ford, & Henderson, 2016). Third classification is inter-role conflict which happens when there are many distinct roles need to be engaged by employees at the same time. Lastly, the conflict of intra sender takes place when there is incompatibility between the designed job and the role set of individual such as their resources and abilities (Dorrel, Symonds, & Lammert, 2014). Sari, Ardiyanti, and Noviard (2017) defined role conflict as the inconsistency of requirements from the role, where consistency is judged based on situations that give impact on role performance. Furthermore, a clear role of employees should be clearly distinct to avoid role of conflict which will demand time and energy to manage between work and family (Duxbury & Higgins, 2001).

## **2. Problem Statement**

Nor (2011) advised that roles conflict, work overload, time management and quality of life are associated with work stress. Based on an article written by Tan (2014), it is mentioned that many young

professionals suffered distress and burn-out due to long working hours which lead to hopelessness and hypertension. Meanwhile, Buchheit, Dalton and Harp (2015) found that accounting firms are most acute with the challenges in providing a work-life balance environment. Consequently, flexi time, job-sharing, homeworking and compacted workweeks are accustomed in public accounting industry. Moreover, the pressure on auditors', working environment; especially due to time constraints or deadlines; has contributed to their job stress (Margheim, Kelley, & Pattison, 2011; Wickramasinghe, 2012). The imbalance between work and life also might harm their efficiency – especially the audit quality (Sundgren & Svanström, 2014).

### **2.1. Auditor's Role.**

The role of auditors will create a challenge to keep them independent. This is due to the nature of auditor's job in dealing with clients by giving consultation, and in dealing with the demand of the organization's management and the regulations (Ahmad & Taylor, 2009). Since auditors are required to observe the client's financial statement, the public are expecting auditors will carry the role with integrity. Alleyne, Alleyne and Devonish (2006) stated that there are different roles of auditors; as an auditor for organization, client's firms and to the community.

### **2.2. Workload Fatigue.**

Workload fatigue among auditors is recognized and would reduce the morale level of employees (Persellin, Schmidt, & Wilkins, 2015). This would consequently contribute to the employee's turnover and understaffing. Due to high workload, most audit firms demanded for a large number of potential employees in sequence of realizing the work-life balance in organizations. However, Padgett, Gjerde and Hughes (2005) observed that there are other professions which provide higher salary with good working hours. Commonly, the annual audit seasons contributed to high amount of workloads due to the deadlines and complexity of the task. Furthermore, Bills, Swanquist and Whited (2016) found that as high amount of workloads are increasing, the quality of audit would be negatively impacted.

## **3. Research Questions**

### **3.1. What is the relationship between workload and work-life balance?**

Eby, Casper, Lockwood and Bordeaux (2005) mentioned that high level of workload would give a negative impact on work-life balance and would reduce the quality of life of employees and social contact with family and friends. In a similar vein, employees will perceive more workloads in which they were instructed to handle duties which were beyond their nature of job. Hence, the demand of job that exceeds their capabilities will possibly likely contribute to intrusion of their work on their time with family since fewer time and energy left to spend for their family time (Ng, Sorensen, & Eby, 2007). The relation between work and family gives a huge impact on well-being of the employee.

### **3.2. What is the effect of role conflict towards work life balance?**

Allen et al. (2014) mentioned that there are boundaries between work and family which contributed to imbalanced life. Apparently, role-blurring is similar with role conflict. Glavin and Schieman (2012) found that long working hours and excessive workloads significantly lead to high level of conflict between the

role in workplace and with family. However, based on Sari, Ardiyanti, and Noviard (2017), role conflict has no relationship with work-life balance among the auditors in Indonesia's government sector.

#### **4. Purpose of the Study**

This study particularly highlighted the relationship between independent variables; workload and role conflict towards work-life balance. In improving the balance between work and life among auditors, it is essential to understand the factors that contributed to it. Therefore, this study aims to look at the relationship between workload, role conflict and work-life balance among auditors in Klang Valley. Hence, the objectives of this study are:

##### **4.1. To identify the relationship between workload and work-life balance.**

Bills and Swanquist (2016) found that the more audit work assigned to employees, the lower audit quality that they performed. Moreover, Persellin et al. (2015) stated that during busy period (tax purpose), employees are required to work more than 60 hours in few weeks. Hence, this will give a negative impact between auditor's workload towards level of engagement (Hermanson, Houston, & Stefaniak, 2016).

##### **4.2. To determine the relationship between role conflict and work-life balance.**

Role conflict has been challenging because concurrently there are two or more roles need to be fulfilled. According to Ahmad and Taylor (2009), employees are likely to have lower organizational commitment when role conflict is increasing. Companies need to adhere with the work-life balance policy guidelines which essentially enable employees to carry their personal responsibilities accordingly (Pooja, Vidyavathi, Keerti & Mamata, 2016). Furthermore, the results of this study will attract younger employees to make auditor as their career choice.

#### **5. Research Methods**

##### **5.1. Research Design**

This study was conducted among the auditors in Klang Valley. It is because most of the registered Malaysian Institute of Accountant (MIA) are located in Klang Valley. In order to collect the data for this study, 300 questionnaires were distributed, but only 131 questionnaires were returned, making up to 44% usable rate. In this research, convenience sampling was employed. According to Dornyei (2007), the advantages of using this sampling method are easy access to the respondents and it is more flexible.

##### **5.2. Nature and Sources of Data**

This study used both types of data which are primary and secondary data. Questionnaire was adapted from Omar et. al (2015). The questionnaire consists of two sections, Section A and Section B. Section A contains eight questions regarding the demographic profile of the respondents. Section B consists of 25 questions related to the independent and dependent variable, which are Workload Role, Conflict, and Work-Life Balance. All items were measured in five-point Likert Scales from 1 to 5, representing from strongly disagree to strongly agree.

### 5.3. Methods of Analysing Data

All data were analysed using statistical software. Demographic section was measured by using descriptive analysis while Pearson Correlation Coefficient analysis was made to identify both variables. Besides, the reliability test was also conducted accordingly in order to know the overall consistency of all items in the questionnaire.

## 6. Findings

As per table 1, 34.4% of the respondents are males while 65.6% are females. There 75.6% of respondents ranging from 21 years old to 30 years old. In this study, most of the respondents are Malay with 55%. Besides, most of them are still single which made up 73.3% of respondents. Therefore, majority of them still do not have children which represented by 80.9%. Based on the results as well, 65.6% are degree holder. As for the income level, majority of the respondents earned from RM2001 – RM3000 monthly which is represented by 38.9%. There are 54.2% of the respondents that work as an auditor below than 2 years.

**Table 01.** Demographic Profile

Demographic Summary	Category	No. Sample	Percentage
<b>Gender</b>	Male	45	34.4
	Female	86	65.6
<b>Age</b>	< 20 years old	9	6.9
	21 – 30 years old	99	75.6
	31 – 40 years old	20	15.3
	>41 years old	3	2.3
<b>Race</b>	Malay	72	55
	Chinese	36	27.5
	Indian	22	16.8
	Others	1	0.8
<b>Marital Status</b>	Single	96	73.3
	Married	31	23.7
	Divorced/ Separated	4	3.0
<b>Children</b>	With children	25	19.1
	Without children	106	80.9
<b>Education level</b>	SPM	12	9.2
	Diploma	30	22.9
	Degree Graduate	86	65.6
	Post Graduate	3	2.3
<b>Income</b>	Below RM2000	44	33.6
	RM2001 – RM3000	51	38.9
	RM3001 – RM4000	19	14.5
	RM4001 – RM5000	12	9.2
	Above RM5000	5	3.8
<b>Job Tenure</b>	Below 2 years	71	54.2
	2 – 5 years	39	29.8
	6 – 10 years	19	14.5
	Above 10 years	2	1.5

Table 2 shows the correlation analysis between the independent and dependent variables. Based on this study, it indicated that workload and role conflict are significantly related with the work-life balance. Results indicated that there is a negative correlation between workload and work-life balance ( $r = -0.285^{**}$ ). In addition, role conflict and work-life balance also show a negative relationship with  $r = -0.185^*$ .

**Table 02.** Correlation of the variables

	<b>Workload (p-value)</b>	<b>Role Conflict (p-value)</b>	<b>Work-life Balance (p-value)</b>
Workload	-	0.181*	-0.285**
Role Conflict	0.181*	-	-0.185**
Work-Life Balance	-0.285**	-0.185*	-

## 7. Conclusion

A negative relationship between workload and role conflict towards work-life balance has been identified from the outcome. The pressure of meeting the deadlines has pushed auditors to work longer hours as the workloads extensively increased during peak season. Not only that, due to different expectations from the organization, clients and public, role conflict is seen as the factor for imbalance between work and personal life.

Due to that, management is required to identify the capacity of employees in completing their task. Organizations are encouraged to offer more flexible working hours or telecommuting to employees with extensive workload. Furthermore, it is suggested that in future, the research should be done by using qualitative study as it will be more in depth and reliable with regard to their opinions and suggestions. This also can be done not only in private sector but also in public sector.

## References

- Ahmad, Z., & Taylor, D. (2009). Managerial Auditing Journal Commitment. Commitment to Independence by Internal Auditors: The Effects of Role Ambiguity and Role Conflic.
- Allen, T. D., Lapiere, L. M., Spector, P. E., Poelmans, S. A. Y., O'Driscoll, M., Sanchez, J. I., ... Woo, J. M. (2014). The Link between National Paid Leave Policy and Work-family Conflict among Married Working Parents. *Applied Psychology*, *63*(1), 5–28. <http://doi.org/10.1111/apps.12004>
- Alleyne, P. A., Devonish, D., & Alleyne, P. (2006). Perceptions of Auditor Independence in Barbados. *Managerial Auditing Journal*, *21*(6), 621–635. Retrieved from <http://www.emeraldinsight.com/doi/abs/10.1108/02686900610674898>
- Bills, K. L., Swanquist, Q. T., & Whited, R. L. (2016). Growing Pains: Audit Quality and Office Growth. *Contemporary Accounting Research*, *33*(1), 288–313. <http://doi.org/10.1111/1911-3846.12122>
- Bills, K., & Swanquist, Q. (2016). Growing pains: Audit Quality and Office growth. *Contemporary Accounting Research*, *33*(1), 288–313. Retrieved from <http://onlinelibrary.wiley.com/doi/10.1111/1911-3846.12122/full>
- Buchheit, S., Dalton, D., & Harp, N. (2015). A Contemporary Analysis of Accounting Professionals' work-life balance. *Accounting Horizons*, *30*(1), 41–62. Retrieved from <http://www.aaajournals.org/doi/abs/10.2308/acch-51262>
- Dorneyi, Z. (2007). Research Methods in Applied Linguistics. Retrieved September 15, 2017, from <https://www.google.com/search?q=dorneyi+2007&oq=dorneyi+&aqs=chrome.2.69i57j015.2973j0j7&sourceid=chrome&ie=UTF-8>

- Dorrel, B., Symonds, M. L., & Lammert, J. (2014). Role Strain in Dual Role Collegiate Athletic Trainers. *Missouri Journal of Health, Physical Education, Recreation and Dance*, 24, 40–54. Retrieved from <https://moahperd.org/data/uploads/resources/journal/2014.pdf#page=40>
- Duxbury, L., & Higgins, C. (2001). Work-life balance in the new millennium: where are we?: where do we need to go? ON: Canadian Policy Research Networks. Retrieved from [http://rcrpp.org/documents/17291\\_en.PDF](http://rcrpp.org/documents/17291_en.PDF)
- Eby, L., Casper, W., Lockwood, A., & Bordeaux, C. (2005). Work and family research in IO/OB: Content analysis and review of the literature (1980–2002). *Journal of Vocational Behavior*, 66(1), 124–197. Retrieved from <http://www.sciencedirect.com/science/article/pii/S0001879103001684>
- French, S. (2013). PCS workload and work-life balance survey 2013. Public and Commercial Services Union.
- Glavin, P., & Schieman, S. (2012). Work–family role blurring and work–family conflict: The moderating influence of job resources and job demands. *Work and Occupations*, 39(1), 71–98. Retrieved from <http://journals.sagepub.com/doi/abs/10.1177/0730888411406295>
- Hamidi, H. (2005). Relationships between work - life balance factors and perceived employees' job performance. Retrieved from <http://ir.unimas.my/4175/>
- Hermanson, D., Houston, R., & Stefaniak, C. (2016). The Work Environment in Large Audit Firms: Current Perceptions and Possible Improvements. *Current Issues in*, 10(2), A38–A61. Retrieved from <http://www.aaajournals.org/doi/abs/10.2308/ciia-51484>
- Jamadin, N., Mohamad, S., & Syarkawi, Z. (2015). Work-family conflict and stress: evidence from Malaysia. *Journal of Economics, Business and Management*, 3(2), 309–312. Retrieved from [https://www.researchgate.net/profile/Fauziah\\_Noordin/publication/272908799\\_Work\\_-\\_Family\\_Conflict\\_and\\_Stress\\_Evidence\\_from\\_Malaysia/links/56e1851a08aec09a8bc07df3.pdf](https://www.researchgate.net/profile/Fauziah_Noordin/publication/272908799_Work_-_Family_Conflict_and_Stress_Evidence_from_Malaysia/links/56e1851a08aec09a8bc07df3.pdf)
- Javed, M., Khan, M. A., Yasir, M., Aamir, S., & Ahmed, K. (2014). Effect of Role Conflict, Work Life Balance and Job Stress on Turnover Intention: Evidence from Pakistan. *J. Basic. Appl. Sci. Res*, 4(3), 125–133.
- Lockwood, N. R. (2003). Work/Life Balance: Challenges and Solutions. *Society for Human Resource Management*, 1–10. <http://doi.org/10.1111/j.1748-8583.2004.tb00119.x>
- Margheim, L., Kelley, T., & Pattison, D. (2011). An empirical analysis of the effects of auditor time budget pressure and time deadline pressure. *Journal of Applied Business Research (JABR)*, 21(1). Retrieved from <https://www.cluteinstitute.com/ojs/index.php/JABR/article/view/1497>
- Nadeem, M., & Abbas, Q. (2009). The impact of work life conflict on job satisfactions of employees in Pakistan. *International Journal of Business and Management*. Retrieved from <http://www.ccsenet.org/journal/index.php/ijbm/article/view/1758>
- Ng, T., Sorensen, K., & Eby, L. (2007). Determinants of job mobility: A theoretical integration and extension. *Journal of Occupational and Organizational Psychology*, 80(3), 363–386. Retrieved from <http://onlinelibrary.wiley.com/doi/10.1348/096317906X130582/full>
- Nor, M. N. M. (2011). Auditor stress: antecedents and relationships to audit quality. Retrieved from <http://ro.ecu.edu.au/theses/403/>
- Nwagbara, U., & Akanji, B. (2012). The impact of work-life balance on the commitment and motivation of Nigerian women employees. *International Journal of Academic Research in Business and Social Sciences*, 2(3), 38. Retrieved from <http://search.proquest.com/openview/db3107502b3c2f6ed5c4d816c36568a7/1?pq-origsite=gscholar&cbl=696344>
- Omar, M., Mohd, I., & Ariffin, M. (2015). Workload, role conflict and work-life balance among employees of an enforcement agency in Malaysia. *Journal of Business, Economics and Law*. Retrieved from <http://ijbel.com/wp-content/uploads/2016/01/Bus-22.pdf>
- Padgett, M., Gjerde, K., & Hughes, S. (2005). The relationship between pre-employment expectations, experiences, and length of stay in public accounting. *Journal of Leadership & Organizational Studies*, 12(1), 82–102. Retrieved from <http://journals.sagepub.com/doi/abs/10.1177/107179190501200108>

- Persellin, J., Schmidt, J., & Wilkins, M. (2015). Auditor perceptions of audit workloads, audit quality, and the auditing profession. Retrieved from [https://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=2534492](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2534492)
- Philipp, R. V., Francis, F., & Ramos, H. M. (2015). Work life balance and quality of life among employees in Malaysia. *International Journal Happiness and Development*, 2(1), 38–51. <http://doi.org/10.1504/IJHD.2015.067598>
- Pooja, A., Vidyavathi, B., Keerti, K., & Mamata, P. (2016). Work Life Balance Policies, Practices and Its Impact on Organizational Performance.
- Ritter, K.-J., Matthews, R. A., Ford, M. T., & Henderson, A. A. (2016). Understanding role stressors and job satisfaction over time using adaptation theory. *Journal of Applied Psychology*, 101(12), 1655–1669. <http://doi.org/10.1037/apl0000152>
- Sari, A. L. P., Ardiyanti, N., & Noviard, H. (2017). The Impact of Workload and Role Conflict towards Work-Life Balance among Government Auditors in Indonesia. Proceedings of the 5th Business & Management Conference, Rome, (April), 130–140. <http://doi.org/10.20472/BMC.2017.005.010>
- Sundgren, S., & Svanström, T. (2014). Auditor-in-charge characteristics and going-concern reporting. *Contemporary Accounting Research*, 31(2), 531–550. Retrieved from <http://onlinelibrary.wiley.com/doi/10.1111/1911-3846.12035/full>
- Tan, A. (2014). More young professionals suffering from burn-out. The Straits Times. Retrieved from [https://scholar.google.com/scholar?hl=en&q=More+young+professionals+suffering+from+burn-out&btnG=&as\\_sdt=1%2C5&as\\_sctp=](https://scholar.google.com/scholar?hl=en&q=More+young+professionals+suffering+from+burn-out&btnG=&as_sdt=1%2C5&as_sctp=)
- Wickramasinghe, V. (2012). Supervisor support as a moderator between work schedule flexibility and job stress: Some empirical evidence from Sri Lanka. *International Journal of Workplace Health*, 5(1), 44–55. Retrieved from <http://www.emeraldinsight.com/doi/full/10.1108/17538351211215384>