

Work-Life Balance of Auditors Influenced by Work-Family Conflict and Supervisor Support

Azlani Diva Regina¹, Andi Ina Yustina^{2*}, Hadi Mahmudah³, Christine Novita Dewi⁴

1,2. Faculty of Business, President University, Bekasi

3. Faculty of Business, Universitas Islam 45 Bekasi, Bekasi

4. Faculty of Business, Universitas Kristen Duta Wacana, Yogyakarta

*corresponding author e-mail: a.inayustina@president.ac.id

Article Info

Keywords:

Work-family conflict;
Work-interfering family;
Family-interfering work;
Supervisor support;
Work-life balance;
Auditor

Abstract

This research examines whether the role of supervisor support could affect the work-life balance of auditors in public accounting firms, both big four and non-big four. If so, it could be mediated by work-family conflict (work-interfering family and family-interfering work). A web-based survey is used to this research in deploying and delivering the questionnaires to 222 auditors from some public accounting firms listed in Indonesia. The result shows that work-interfere family has been partially mediated the relationship between supervisor support and work-life balance, while family-interfere work has not mediated that relationship. The result also demonstrates that supervisor support negatively correlates and significantly affects work-family conflicts (work-interfere family and family-interfere work). This study suggests creating and developing organizational policies such as family policies that could help supervisors maintain auditor's life. This condition can be attained by minimizing work-family conflict to improve their work-life balance.

1. Introduction

The different roles everyone takes in the family, will make the responsibilities they take different. This difference of responsibility can potentially lead to some conflicts in the family. The conflict that could arise is when the father should work extra to give his best performance to his job, while mother and children stay at home hoping to spend more time with the father. On the other side, women could also experience the conflict between work and home when they need to finish their work at the office until late, while their family, such as partners, children, or parents, are worrying and waiting for her to spend more time at home. This condition is generally easy to see in the lives of individuals who work as an auditor in public accounting firms.

According to Pasewark & Viator (2006), regarding auditors' time in the workplace, the most common conflict that auditors will encounter is a conflict between work and family responsibilities. Auditors will face difficulties in balancing those responsibilities because their demand to work in a public accounting firm sometimes forces them to go the extra mile that keeps their time at home reduced. Therefore, this condition will cause a mismatch between work and family duties (Bucheit et al., 2016).

Public accountants most likely spend their time in the office to work, reducing their time at home with the family (Pasewark & Viator, 2006); these issues will lead to the conditions where work-interfere with family (WIF). However, on the other side, the auditor will face demands from families hoping the auditor can spend more of their time with the family. This situation will make the auditor have difficulty fulfilling their responsibility at work, and it is called family-interfere work (FIW) (Pasewark & Viator, 2006). For instance, when the auditor must take care of their sick children, while on the other side, the auditor also has a load of works that should be done in the strict deadline and pressure from a supervisor, thus their responsibility at work makes them hard to do their responsibility at home and vice versa. Therefore, the conflicting conditions between family and work in the auditor's life will affect family satisfaction and job performance. This condition occurs because high employment demand makes the auditor unable to fulfill the family responsibilities entirely and vice versa. As Beutell & Wittig-Berman (1999) stated in their research, work-family conflict is strongly associated with decreasing job, family, marital, and life satisfaction.

Work-interfere family (WIF) and family-interfere work (WIF) is closely related to social support, such as the support provided by supervisors (Kossek et al., 2011). Providing such supervisor support will help the auditor to fulfill work and family responsibilities properly. As Russo et al. (2016) stated in their research, supervisor support offers an increasing work-life balance through flexible work schedules, enabling employees to accomplish work and non-work commitments and responsibilities. The demand for a balance between work and life is essential because increasing the balance between work and life will improve the performance of auditors (Beauregard & Henry, 2009). Work and life can be an equilibrium when companies or families can make auditors feel satisfied with everything they do, both for their work and their families (Moore, 2007).

Diane & Tremblay (2016) discussed the impact of the work-interfere family (WIF) and family-interfere work (FIW) as mediators for workload and supervisor support towards job stress reconciliation. They revealed that supervisor support is vital in reducing work-interfere family (WIF) and family-interfere work (FIW). Supervisor support systems become essential in reducing WIF and FIW because they allow the employee to have better well-being and specific support to balance their work and family obligation (Selvarajan et al., 2013). Another previous research from Talukder et al. (2018) tested a model proposing the influence of supervisor support on employees' job performance by impacting work-life balance and a range of work-related attitudes. The result demonstrates that a supportive supervisor can play a significant role in maintaining the work-life balance for employees. Furthermore, it shows that the empathic supervisors who support and listen to the auditor and are sensitive to auditors' families and personal responsibilities can have a significant influence in helping the auditor achieve the work-life balance.

The motivation of this study is, first, to continue the prior research from Diane & Tremblay (2016), who tested the influence of supervisor support to work-interfere family and family-interfere work and the effect on job stress. The research mentioned that examine supervisor support towards WIF and FIW is expected to reduce the conflicts between families and work, decreasing job stress. In addition, the empathy of supervisors who support and listen to their auditors will make the auditors feel more comfortable and less stressed at work, growing their desire to balance the demand between work and family. Therefore, we try to test alternative outcomes that could benefit from supervisor support: the effect of supervisor support through work-interfere family and family-interfere work as a mediator for work-life balance. Supervisor support as a predictor for WIF and FIW toward work-life balance is expected to reduce work and family conflicts and produce a balance between work and family.

The second motivation is supported by the first motivation, which is to broaden what Talukder et al. (2018) have found in their research. The research said that supervisor support is crucial because it produces work-life balance, job satisfaction and job performance. Based on that statement, the researcher believes that the work-life balance can be produced by providing supervisor support that can reduce the conflict between work and family through understanding and empathy to the auditor's personal life shown by the supervisor. Thus, work-life balance is added to this research to determine the role of supervisor support in reducing WIF and FIW, resulting in work-life balance.

The third motivation is to test the different samples from previous research, which mainly used the hospitality industry as the sample, precisely the employee in the hotel industry. Pasewark & Viator (2006) mentioned that the possibility for auditors in facing the conflict between work and family is high. It is caused by the auditor's responsibilities that make them feel stress and loss of energy. Therefore, they cannot fulfill the family's responsibility properly. Thus, this phenomenon makes the auditor selected as the sample of this research.

2. Literature review

Work Interference Family (WIF)

The conflict between work and non-work or work-family conflict is a type of inter-role conflict that arises when there is an unbalance situation of roles at work and family, in which work and family pressures conflict with each other in several ways (Greenhaus & Beutell, 1985). However, Netemeyer et al. (1996) has distinguished the two types of work-family conflict; they are the conflict of work interfering family (WIF) and conflict of family interfering work (FIW). Work-interfere family (WIF) refers to a form of inter-role conflict where public demands such as time to be provided and tensions created by work interfere with the implementation of responsibilities related to the family (Netemeyer et al., 1996). Primarily, when auditors have entered a situation where work interferes with family, it will impact their ability to carry out and complete family responsibilities. In other word, the family will negatively influence high job responsibilities (Gutek et al., 1991).

Several sources of conflict can lead into situation work-interfere family, the research from Greenhaus & Beutell (1985) has differentiated the source of conflict by three sources: time-based conflict, strain and behavior-based conflict. First, time-based conflict occurs when the time spent on one responsibility make it challenging to fulfil another responsibility requirement. Second, strain-based conflict occurs when the strain produced by one responsibility make the auditor challenging to fulfil the requirement of another responsibility. The last behavior-based conflict occurs when the behavior requested by one responsibility make the auditor hard to fulfil another responsibility's requirement. Time, strain, and behavior that the auditors produce could make them bi-directional, either work-family or family-work. Therefore, work responsibility could interfere with family duties, and responsibility also occurs in the opposite.

Family Interference Work (FIW)

Another type of work-family conflict is family-interfere work (FIW). This condition occurs when family duties and responsibilities interfere with work (Gutek et al., 1991). According to Netemeyer et al. (1996) FIW is defined as a form of inter-role conflict where public demands such as time to be provided and tensions created by family interfere with the implementation of responsibilities related to the work. Like WIF, when the auditor got negative influenced by the family's responsibility, it could make it hard for the auditor to perform and complete the work

responsibility. For example, the auditor will get frustrated when they need to choose whether they should take their children to school, but they come late to work or go to work in time but do not take the children to school. Nevertheless, they also need to leave the office earlier because they need to attend the family events (Pasewark & Viator, 2006), this situation could cause frustration to the auditor.

According to Özbağ & Ceyhun (2014) research, FIW tends to affect the family environment more than WIF negatively does. Inter-role conflicts such as family interfere work (FIW) are usually caused by the time dedicated to and pressure made by the family. This condition makes the family interfere with the duties and responsibilities related to work. However, this shows that FIW is more strongly associated with the auditor's ability to do work and auditor's job performance than the work that interferes with family (WIF). In addition, Netemeyer et al. (1996) stated that auditors who have more children in their families are more likely to pay attention to the arrangements between work and family demands, such as time and affection that must be given more than auditors who have no children or few. Thus, family demand could affect the auditors work in terms of performance and responsibility.

Supervisor Support

The research regarding work and family is closely related to the relationship between supervisor support with WIF and FIW, according to Amstad et al. (2011); Arena et al. (2006); and Michel et al. (2010). As explained by Thomas & Ganster (1995), supervisor support is the behavior of supervisors towards their auditors, enabling their auditors to achieve the responsibilities at home and work, which then makes both home and work balanced. When social support in the form of supervisor support exists in the auditor's life, it is believed to reduce the conflict of work and home. The supervisor's role could help auditors balance their work and home when they do not strongly force their auditors to work extra and give them a tight schedule and extra workload. Thus, they can improve their work-life balance (Russo et al., 2016). In addition, it would be constructive if supervisor enables their auditors to make their proper time schedule. Thus, they can balance the demand of work and home according to their ability. When the supervisor gives the auditor the flexibility to arrange the schedule of their work and home, it will reduce the conflict between work and home, leading to improved work-life balance. Achieving work-life balance will also elevate the auditor's performance because they feel that their supervisor supports them in their personal life (T.A & Beauregard, 2009).

Work-Life Balance

It is undeniable that when we talk about the conflict between work and family, it must have a strong relation with how we deal with that and how we meet the balance point between the two. Hill et al. (2001) has mentioned in their research regarding work-life balance, which is defined as the individual's ability to fulfill their responsibilities between work and family and how they manage their work and non-work activities. The central concept of work-life balance is that work life and personal life can go hand in hand without putting aside one. Daipuria & Kakar (2013) said that the concept of work-life balance is a feeling of satisfaction that individuals feel towards their work and personal role. This condition can occur when the work-life supports personal life and vice versa. The easiest way to show support from work life is when the supervisor gives flexibility to their auditor to arrange their work and home schedule.

According to Byrne (2005), when the balance between work and life is achieved, this can bring many benefits to auditors and the company because auditors are more motivated, productive, and less stressed. Aside from that, Rego & Pina e Cunha (2009) also said that auditors who successfully

fulfilled the roles and commitments to the family are evidenced to show better job performance. The statement proved that work-life balance brings many benefits for the company they worked for and their family. When the auditor achieves work-life balance, they might have released any burden such as stress, exhaustion, pressure, and something like so, which might possibly block them from maximizing their performance for the company and fulfilling their responsibilities to the family. Therefore, work-life balance becomes vital in the life of individuals, including an auditor.

Hypothesis Development

The Relationship between Supervisor Support and Work Interfere Family

According to the statement of Diane & Tremblay (2016), supervisor support could play a role as a connecting road that allows the auditor to have more resources both at home and at work. Besides, the support from a supervisor is believed to give the auditor flexibility to arrange their work schedule. Because when the supervisor does not force the auditor to prioritize the work as the number one business, the auditor will not feel depressed about their responsibility to work. The auditor will manage their time for work and family as balanced as possible. Therefore, it will be possible for the auditor to lower the stress and the WIF. Another study from Thompson & Prottas (2006) supported that statement, who said that supervisor support is associated with reducing levels of conflict between work and family domains. Looking into that phenomenon, the indication that high supervisor support will reduce the work-interfere family should be proven more.

Hypothesis 1: Supervisor support is negatively influencing to Work-interfere family.

The Relationship between Supervisor Support and Family-interfere Work

The support provided by the supervisor is considered a form of socio-emotional resource that helps in reducing the FIW by lowering the stress that the auditor got (Diane & Tremblay, 2016). As we know, stress is the beginning cause of conflict between work and family; therefore, to lessen the stress of the family who demands a lot from the auditor, the auditor should get the attention from their supervisor. When the auditor successfully gets the attention from their supervisor, the supervisor can show their support by giving the auditor an understanding regarding the auditor's family condition. Besides, when facing the high family demand, the flexibility on arranging the supervisor's work schedule will also help the auditor to manage their time both for family and work. For instance, when the auditor's family get sick, while on the other side they are required to finish a load of works that is also strict to the deadline, the support from the supervisor will be beneficial. First, the supervisor can show their support by giving their care and empathy to the condition of the auditor; then, they will allow the auditor to accompany their family and give flexibility for an auditor to arrange the work schedule, so that both responsibilities can be fulfilling as well. Thus, the role of supervisor support that can minimize the FIW should be proven more.

Hypothesis 2: Supervisor support is negatively influencing Family-interfere work.

The Relationship between Work-interfere Family and Work-life Balance

One of the factors that closely relates to the existence of conflict between work and family is stress. When the auditor gets stressed out of high workload and family demand, they feel uncomfortable with work and home. Referring to Sweeney & Summers (2002), the period in which the auditor is at a high workload is marked when the auditor experiences significant stresses and unpleasant conditions that will affect the auditor's performance in the workplace. For instance, when the auditor comes to the season where they are needed to finish all audit reports for their

client at a certain deadline that has been decided, they will lose their time at home because they will spend more time in the office to finish their client's work. This condition makes the auditor feel stressed out because they cannot meet their family expectation or responsibility. Besides, the inability of auditors to fulfil their responsibility at home also worsens their energy to whom their responsibility and task have run out at work. However, their job as an auditor should be the priority because they need to show their professionalism to their job. Therefore, those situations where the demand of work has been interfering with family responsibility make the auditor stressed and make them feel unsatisfied with their work-life and personal life. Thus, they will lose control in balancing work and family. Therefore, a high conflict which caused by work toward family will decrease the balance of auditor work-life. In addition to stress, individuals who experience work-family conflict will be vulnerable to emotional exhaustion. Individuals who experience emotional exhaustion tend to hold back their efforts towards their performance (Maslach et al, 2001).

Hypothesis 3: Work-interfere Family negatively influence The Work-life Balance.

The Relationship between Family-interfere Work and Work-life Balance

As having been mentioned in the previous hypothesis, the fundamental problem that causes the conflict between work and family is stress. The higher the auditor's stress, the more problematic it is for the auditor to balance the work and family. Stress can be produced not only from the work demand but also from family demand. When the auditor gets a high demand from their family, it will make it hard for the auditor to focus on their responsibility at the workplace. Both auditors who have been married and unmarried have the same possibility of experiencing the conflict between work and family (Yustina & Valerina, 2018). For instance, the family demand that comes out from married auditor with children can be seen when their children need the presence of their parents in the graduation party since the children are going to present their performance on stage, while the father or mother are busy at work because they need to finish their task which near to the deadline and they have to meet their client at the same time. In this condition, the auditor will feel uncomfortable with their life and will get stressed out because they cannot fulfil their responsibility at work entirely due to the family demand which makes them unable to focus on their work. Therefore, at this time, the auditor may feel unsatisfied with both their life and work caused by the high demand from the family. This situation relates to Karatepe & Baddar (2006) statement, which said either conflict produced by work or family would significantly affect the balance of the auditor's personal life and work life. Thus, the research proposes the hypothesis that a family's high conflict will reduce the work-life balance.

Hypothesis 4: Family Interfere Work negatively influenced Work-life Balance.

The Mediating Role of Work-interfere Family and Family-interfere Work toward Supervisor Support to Work-life Balance

According to the research Diane & Tremblay (2016), they stated that work resources like supervisor support could provide beneficial effects by decreasing WIF. When the auditors receive care from their supervisor to their family, they will feel that work demand is less exhausting. Therefore, they can allocate more time for the family. The supervisor's care could be expressed in the form of working time arrangements, allowing the auditor to take care of the family responsibility and something like so. Those actions will be appreciated by the auditor because the supervisor can understand their obligation at home, not only to push them to work extra with such kind target should be achieved, but also allow them to spend more time with the family. When it

comes to this situation, the auditor can achieve a work-life balance (Aryee et al., 2005; Ferguson et al., 2012; Greenhaus et al., 2012).

Based on the research from Kossek et al. (2011), supervisor support helps the auditor to mitigate the stress and conflict that arise in the work and family. When the auditor receives a higher level of support from their supervisor, it will improve the auditor ability to balance the work and family obligations. Furthermore, support from a supervisor is needed when the demand from the auditor's family comes to its peak point. The supervisor should give the auditor flexibility to arrange the schedule that matches the family's needs while still not disturbing the work responsibility. Besides, due to accommodating the family responsibility, the supervisor should be ready to switch or back up their auditor task, not just ask their subordinate to finish it, but be ready to help when their auditor cannot do the task. When it comes to those situations, the auditor will be able to manage both work and family; then, it will balance them. All in all, every conflict produced by work and family can be reduced by supervisor support who can balance the two of them.

Hypothesis 5a: Work-interfere family mediates the relationship between supervisor support and work-life balance.

Hypothesis 5b: Family-interfere work mediates the relationship between supervisor support and work-life balance.

Research Model

As having been discussed in chapter one and this chapter discussed the research background and hypothesis development, the researcher finally constructed the research model. The research model of this research can be seen in the graphic below.

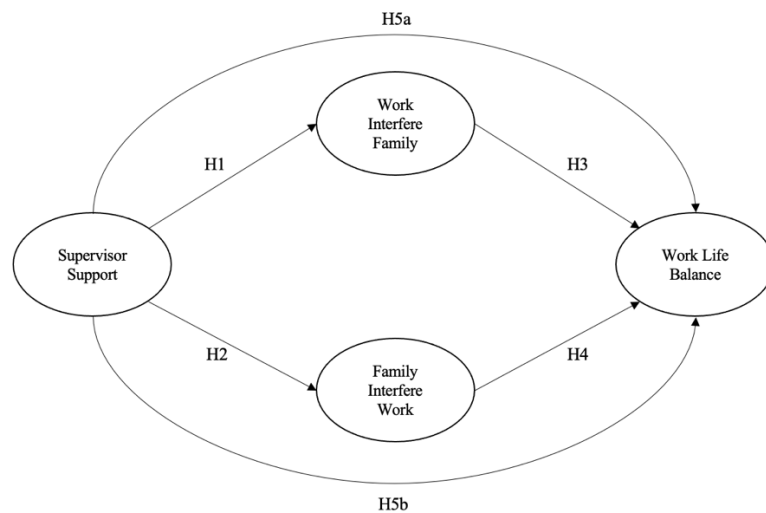


Figure 1. Research Model

3. Research method

Sampling

The method to collect the data used in this research is a web-based survey (Dillman et al., 2014). The questioner was distributed to all auditors in some public accounting firms listed in Indonesia. We concert to Big Four, but we also try to broaden the scope by distributing the questioner to another public accounting firm listed in Indonesia. Even though our research topic

discusses the conflict between work and family, it is not only concerned with married auditors with children, but also we try to analyze the situation in the life of unmarried auditors. According to Choi & Kim (2012), the two demands that caused the conflict between family and work are family demand and work demand which exist in every individual's life whether they are single or married with or without children. That statement has proven that every individual might have experienced in balancing between family duties and work demands.

The questionnaire has been adopted from previous research. Therefore, according to the sample and the place of research conducted, we translated the questions from English to Bahasa. Besides, to have a better understanding to the questions, the researchers also conducted a trial named as a Pilot Test. Like Lancaster et al. (2004) said in their study, this Pilot Test can help to ascertain whether the questions presented in the questionnaire are understandable and relevant, well defined, clearly implied and reliably presented.

Instrument

The questionnaire used in this research is a data collection method. The questionnaire containing questions gathered from the variables and indicators related to respondents and demographic data. The measurement used to analyze all variables is the Liker type ranged from 1 to 5, which are 1 (strongly disagree), 2 (disagree), 3 (neutral), 4 (agree), and 5 (strongly agree). The first section of the questionnaire consists of the main variables: Supervisor Support, WIF, FIW and Work-life Balance. The second section will consist of the information regarding personal and demographic data. This information includes gender, age, marital status, work experience, workplace, and position at work.

Operational Definition of Variables

There is only one independent variable conducted in this research that is supervisor support (Karasek et al., 1998). As the example of the items: (1) "My supervisor is concerned about the well-being of those under him".

The dependent variable has become the foremost important aspect in the research since it is the root of the research, or in other words, the research question could be answered or solved by the existing dependent variable. The dependent variable is work-life balance; the measurement items for dependent variables were adopted from Brough et al. (2014). For example: (1) "I currently have a good balance between the time I spend at work and the time I have available for non-work activities."

This research has two mediating variables: work-interfere family (WIF) and family-interfere work (FIW). The measurement items for both mediating variables are adopted from Netemeyer et al. (1996). For example: (1) "The demands of my work interfere with my home and family life", (2) "The demands of my family or spouse/partner interfere with work-related activities."

Statistical Analysis

The SEM-PLS technique was utilized to test the research hypotheses in this study. SEM is a verifiable method for assessing the theorized latent variable (Hair et al., 2014). Similarly, SEM-PLS was chosen because it is capable of operating with small sample sizes and complex design (Sarstedt et al., 2014).

4. Results and Discussions

Respondent's Profile

The respondent in this research is an Auditor from all public accounting firm listed in Indonesia. It was taken from all layer of accounting firm which is not only Big Four Accounting Firms, but also small ones. And it was also taken from cities in Indonesia. The questionnaire was asked about demographic information of the respondent such as gender, age, marital status, work experience, public accounting firm, and their position at work. The total questionnaire that has been spread was 340 questionnaires, but only 222 questionnaires were filled and given back to the researcher. Therefore, the response rate of this research is 65.3%. The detailed information regarding respondents' demographic data is presented in Table 1 below.

Table 1. Demographic Details of the Respondents

	% of respondent
Sex	
Men	55.9%
Woman	44.1%
Age	
20 - 25	71.2%
26 - 31	20.3%
32 - 37	4.1%
38 - 43	0.9%
> 43	3.6%
Marital status	
Unmarried	90.1%
Married	9.9%
Work experience	
3 month - 1 year	41.9%
2 years - 4 years	39.6%
5 years - 7 years	8.1%
> 7 years	10.4%
Public Accounting Firm	
Big Four	59.9%
Non-big Four	40.1%
Position	
Junior Auditor	54.5%
Senior Auditor	31.1%
Supervisor	4.1%
Manager	6.3%
Partner	4.1%

Descriptive Analysis

It has been mentioned in the previous chapter that this research uses SEM-PLS to test the research's hypotheses because SEM-PLS is suitable to test the latent variable that has the relationship concurrently. Table 2 below presents the result of data processing using SEM-PLS, such as means, standard deviations, path coefficient (correlation) and Cronbach alpha of the variables (on bold at diagonal). The table below also shows that, the result for the direct relation between supervisor support to WIF and FIW has negative direct correlation but have significant direct relationship ($r = -0.50$, $p < 0.01$), ($r = -0.46$, $p < 0.01$) respectively. The same result is also seen from the direct relation of WIF and work-life balance. The table shows that WIF has a negative direct correlation and a significant relationship with work-life balance ($r = -0.67$, $p < 0.01$). While the different results show the direct relation of FIW to work-life balance, which has

a negative direct correlation but has no significant relationship ($r = -0.04$, $p = 0.29$). Thus, supervisor support may help the auditor in balancing the work and family demands.

Table 2. Mean, Standard deviation, Correlation of Variables and Cronbach Alpha

Latent Variables	Mean	SD	SS	WIF	FIW	WLB
Supervisor support (SS)	3.03	1.17	0.707			
Work Interfere Family (WIF)	2.76	1.09	-0.50***	0.882		
Family interfering work (FIW)	2.22	0.88	-0.46***		0.794	
Work life balance (WLB)	3.25	1.03		-0.67***	-0.04	0.876

Diagonal elements (in bold) are Cronbach Alpha for observed variables

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

Inferential Analysis

Validity and Reliability Test

To ensure all measurement indicators of the hypothesis are valid and reliable, the researcher conducts the validity and reliability test. To test the validity, the assessment of evaluating the convergent and discriminant among construct is needed. Based on (Hair et al., 2014), two critical components to test the convergent validity are Loading and Average Variance Extracted (AVE). The loading value supported the convergent validity of the values above 0.50 or the outstanding value of 0.70 with significant p-values at $p < 0.01$, and the AVE when the value is higher than 0.50 (Hair et al., 2014). The detailed result can be seen from Table 3; the lowest AVE is 0.535, which belongs to supervisor support, and the lowest loading is 0.650, 0.689, 0.736, and 0.865 for each supervisor support, WIF, FIW work-life balance, respectively.

Along with those criteria above, another criterion should be fulfilled: the criteria for convergent validity and reliability test. Two critical components for convergent validity and reliability assessment should be evaluated: composite reliability and Cronbach alpha. In order to get the reliable value of the measurement, the standard for composite reliability and Cronbach alpha should be higher than 0.70 (Choi & Kim, 2012; Chong & Monroe, 2013). As shown in Table 3, all variables in this research (supervisor support, work interfere-family, family interfere work and work-life balance) have the value of composite reliability and Cronbach alpha higher than the acceptable value of 0.70. Contrast with that, (Hair et al., 2014) have argued that the reliability values between 0.60 and 0.70 are still acceptable if the validity construct model is good.

Table 3. Convergent Validity and Reliability Test

Item	Loading
Supervisor support (Cronbach Alpha = 0.707; AVE = 0.535; CR = 0.820)	
My supervisor is concerned about the wellbeing of those under him	0.807
My supervisor is pays attention to what you say	0.764
My supervisor is helpful in getting the job done	0.650
My supervisor is successful in getting people to work together	0.694
Work interfering family (Cronbach Alpha = 0.882; AVE = 0.684; CR = 0.915)	
The demands of my work interfere with my home and family life	0.848
The amount of time my job takes up makes it difficult to fulfill family responsibility	0.848
Things I want to do at home do not get done because of the demands my job puts on me	0.839
My job produces strain that makes it difficult to fulfill family duties	0.896
Due to work-related duties. I have to make changes to my plans for family activities	0.689
Family interfering work (Cronbach Alpha = 0.794; AVE = 0.620; CR = 0.867)	
I have to put off doing things at work because of demands on my time at home	0.760
Things I want to do at work don't get done because of demands of my family or spouse/partner	0.858
My home life interferes with my responsibilities at work such as getting to work on time, accomplishing daily tasks, and working overtime	0.790

Family-related strain interferes with my ability to perform job-related duties	0.736
Work life balance (Cronbach Alpha = 0.876; AVE = 0.802; CR = 0.924)	
I currently have a good balance between the time I spend at work and the time I have available for non-work activities	0.865
I feel that the balance between my work demands, and non-work activities is currently about right	0.900
Overall, I believe that my work and non-work life are balanced	0.920

The researcher has compared the two data components to test the discriminant validity: the square root of average variance extracted (AVE) and the correlation between constructs. (Hair et al., 2014) stated that if the square root of AVE was higher than the correlation between its pair's constructs, it is categorized as valid. From Table 4. The square roots of AVE are diagonal of the table in the bracket, while the correlation among construct is in the same column of its AVE square roots. Along with that, those numbers have proven that it has reached sufficient discriminant validity. In conclusion, the result presented in Table 4. shows that the all-square roots of AVE for all variables (on diagonal and bracket) are higher than the correlations among other constructs (in the off diagonal).

Table 4. Discriminant Validity

Latent Variables	SS	WIF	FIW	WLB
Supervisor support (SS)	(0.731)			
Work Interfere Family (WIF)	-0.495***	(0.827)		
Family interfering work (FIW)	-0.439***	0.501***	(0.787)	
Work life balance (WLB)	0.416***	-0.652***	-0.226***	(0.895)

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

*** sig. at $p < 0.01$

Structural Model Analysis

The structural model analysis has been performed to analyze and to identify the model's direct effect and mediating effect. The direct effect tested in this research is the effect between supervisor support to work-life balance. That direct effect is tested to know whether the supervisor support directly affects the balance of work and the auditor's life. Aside from that, the mediating effect tested in this research is the effect of work interfere family and family interfere work as a mediator for supervisor support to work-life balance. The objective of testing this is to know whether work interferes with family and family interference work can be mediate or not to the relationship of supervisor support toward work-life balance.

According to Chong & Monroe (2013), the items that can be used for structural model analysis are only the item that is reliable and valid to the construct. Then, all variables above have passed the validity and reliability test. The first important component that should be analyzed is the R-squared of the variables. Figure 2 shows that the R-squared of the dependent variable that is work-life balance is 0.42, which means that the variance of the work-life balance can be explained by 42 per cent influenced by supervisor support, work that interferes with the family and the family that interferes with work. Besides, another criterion such as goodness-of-fit that is contained of Average Path Coefficient (APC), Average R-squared (ARS) and Average Variance Inflation Factors (AVIF) also should be analysed to know whether the model is fit or not. The result shows that this research model is deemed fit at $APC = 0.418$, $ARS = 0.295$ with $p < 0.01$ which is significant and $AVIF = 1.267$ which is less than 5.

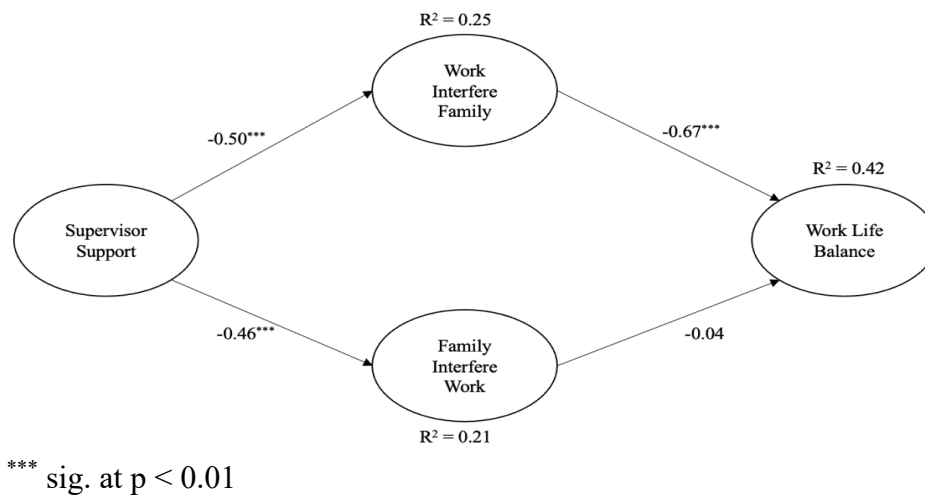


Figure 2. Full Model

Table 5 shows the relationship between supervisor support and work interfering family has a negative correlation and has a significant relationship ($\beta = -0.50, p < 0.01$). Similar work interfere with family, the relationship between supervisor support and family interfere work also has a negative correlation and has a significant relationship ($\beta = -0.46, p < 0.01$). Thus, hypotheses 1 and 2 are supported. Another similar result is from the relation of work interfere family and work-life balance which has negative correlation and significant relationship ($\beta = -0.67, p < 0.01$) as the researcher has been expected. Hence hypothesis 3 is supported. While the different result has been shown from the relation of family interference work to work-life balance who has negative correlation but has no significant relationship ($\beta = -0.04, p = 0.29$), thus hypothesis 4 is not supported.

Table 5. PLS Result

	Path to		
	WIF	FIW	WLB
Direct			
Supervisor Support (SS)			0.44***
R ²			0.20
Mediating			
Supervisor Support	-0.50***		0.15***
Work interfering family (WIF)			-0.58***
R ²	0.25		0.44
Supervisor Support		-0.46***	0.40***
Family interfering work (FIW)			-0.10
R ²		0.21	0.20
Full Model			
Work interfering family (WIF)			-0.67***
Family interfering work (FIW)			-0.04
Supervisor Support	-0.50***	-0.46***	
R ²	0.25	0.21	0.42

*** sig. at $p < 0.01$

Following the suggestion from Hair et al. (2014), to test the mediating hypothesis in this research, the researcher used the VAF test (Variance Accounted For). The suggestion said that the VAF test is more potent than Sobel test. Aside from that, Hair et al. (2014) also mentions that if the result of VAF value is over 80%, it means that the mediating variable is fully mediate, then if

the VAF value is around 20 – 80 percent, it means partially mediate, while if the VAF value is less 20 per cent, then it means the mediating variable is not mediate at all. The result of the VAF test calculation is presented in Table 6. The data reveal that WIF, or work interferes with family, partially mediates the association between supervisor support and work-life balance, with a VAF of 39.7 percent. Supervisor support and work-life balance, on the other hand, are not mediated by family interferes with work (FIW) values of 9.4 percent.

Table 6. The Indirect, Direct and Total Effect

Indirect Effect SS-WIF-WLB	-0.50 x -0.58	0.29
Direct Effect SS-WLB		0.44
Total Effect		0.73
VAF for SS-WIF-WLB	0.29/0.73	39.7%
Indirect Effect SS-FIW-WLB	-0.46x-0.10	0.05
Direct Effect SS-WLB		0.44
Total Effect		0.49
VAF for SS-FIW-WLB	0.05/0.49	9.4%

Discussion

This research has used the auditor from some public accounting firms listed in Indonesia as the respondent. However, the highlight of the result indicates that the auditor in Indonesia is not struggling in balancing the demand from work and family, where it is influenced by the role of supervisor support who work quite significantly in balancing the work and family. Besides, the respondent of this research is mostly the auditor from big four public accounting firm, but the result still shows that even the auditor in the big four of public accounting firm nowadays does not struggle in balancing between work and family demand. Moreover, this finding contrasts Bucheit et al. (2016), who mentioned that the auditor in big four accounting firm would experience conflict between work and family more than the auditor in the other layer or the smaller public accounting firm. Hence, this study found a new finding: the Auditor in Indonesia was experiencing the imbalance of work and family, but this unbalancing does not make the auditor facing the point of burnout or desperate who make them cannot fulfil both of work and family.

The direct test result also shows that supervisor support is negatively correlated to both works interference family and family interfere work. It is indicated that the conflict between work and family can be reduced when there is high support from the supervisor; this phenomenon shows that the supervisor's role in reducing the demand from work and family is essential. This result has been aligned with the research from Frye & Breugh (2004) and Karatepe & Kilic (2007), which mentioned that Auditors who get high support from their supervisors tend to experience fewer conflicts in work and family. In addition, the findings also show that supervisory support does not only play a direct role in reducing work demand, but also can be in the family domain. Besides, the direct result also shows the relation both of work interfere family and family interfere work toward work-life balance which has a different result, which works interfere family negatively correlate and significant relationship, while family interfere work negatively correlate but do not significant relationship. Those results indicate that the high demand for work affects the balance of the auditor's life, while when there is a high demand for family, it does not affect the balance of the auditor's life. This result has been declared that even though there is a high demand for a family in auditor life, it cannot disturb the auditor's responsibility at work because it is related to the auditor's independence (Yustina & Valerina, 2018). The auditor cannot involve the family-related problem with their job-related activities. Thus, they can work independently and objectively to

their responsibility at work, either for their client or shareholder. Therefore, family demand could not be interfering with the auditor's job, while family should be adjusted to the auditor's job.

However, another finding that shows up in this research is quite odd because the different result has been found to both component of work-family conflict (work interfere family and family interfere work) which act as a mediator for supervisor support and work-life balance. The result shows that the work interference family has partially mediated the relationship between supervisor support and work-life balance, while the different result shows family interference work does not mediate the relationship between supervisor support and work-life balance. This result aligns with Kossek et al. (2011) and Selvarajan et al. (2013), who mentioned that supervisor support and organizational support are firmly related to work for interference family rather than family interfering with work. The demand arising from the family will not be so disturbing to the balance of auditor life. After all, an auditor should have independence that make them to keep more prioritizing their work, and it also indicates that most auditors in Indonesia were able to work professionally by holding independence and objectivity as their code of work (Yustina & Valerina, 2018). In addition, another indication shows that the work demand of auditors could not be adapted flexibly for some family demands. Thus, family demands should be adjusted to that situation, which makes the role of supervisor support could not work significantly. The auditor's job will be hectic when closing the financial statement, which is also the time to start the audit process. The audit process starts with the deadline, so they need to fulfil specific deadlines from the client in finishing the audit report. At that time, the level of supervisor support will be less to the auditor than when the job is not busy. Those conditions where supervisor support only can work partially indicate that the supervisor's support may not be the best and the only support for reconciling the conflict between work and family. There might be another support that can help the supervisor to show the organization support to the auditor, which can help the auditor balance both work and family. Thus, the work interferes family only partially mediates the relationship between supervisor support and work-life balance. Also, family interfered work does not mediate the relation of supervisor support and work-life balance.

Connecting those results, the organization's role in helping the auditor balance work and family is essential. The organization should provide more resources to help their auditor balance the work-family responsibilities, expecting that the demand from work could be reduced. Thus, the auditor could fulfil the demand from the family. As has been declared by Mesmer-Magnus & Viswesvaran (2006), who stated that in managing the auditor's responsibilities of work and family, the family-friendly policy from the organization could be combined with the supervisor support, then it might offer a particular effect for reconciling the demand from work and family. Besides, providing those two components will also make the auditor feel more engaged and committed to the organization because they know that it cares for their family life (Maslach et al., 2001). Based on that organization adjustment, it will align with the insignificant result of the supervisor support role in helping the auditor balance the work and family. The supervisor will not be the one support who can help the balancing of work and family responsibilities. Therefore, the organization should find and provide more resources to help the supervisor balance work and family. In conclusion, all those results above supported hypothesis 1, hypothesis 2, hypothesis 3 and hypothesis 5a, while it is not supported for hypotheses 4 and 5b.

5. Conclusions

As stated in the previous chapter, this research examined the relationship between supervisor support and work-life balance with work interfere family and family interfering work as the mediator for them. Two hundred twenty-two auditors have tested the research hypothesis from

some Public Accounting Firms listed in Indonesia (Big Four and Non-Big Four) as the research sample. The Structural Equation Model (SEM) with a Partial Least Squares (PLS) approach has been used in this research as the statistical analysis used to test the research hypotheses. After analyzing all hypotheses using SEM-PLS, the results show that supervisor support was negatively correlated and significantly related in affected the work interfere family and family interfere work directly. Align with that, one component of work-family conflict that works interfere family has been showing the same result, which was negatively correlated and significantly related in affecting the work-life balance. While contrast with that, the direct result for another component of work-family conflict, which is family interference work, has been negatively correlated but not significantly affects the work-life balance. Furthermore, the mediation result shows that work interferes with the family has been partially mediating the relationship between supervisor support and work-life balance, while family interference work has not mediated the relationship between supervisor support and work-life balance.

The implication of this research is expected to be a contribution to the behavioral accounting literature. This research examined work and family issues with support from supervisors related to the organization involvement. The previous research from Diane & Tremblay (2016) was tested the influence of supervisor support to work-interfere family and family-interfere work towards job stress. Then, to find another alternative outcome, this research was conducted to test the effect of supervisor support towards work-interfere family and family-interfere work which act as a mediator for work-life balance. This research adds work-life balance to follow the suggestion and broaden the research from Talukder et al. (2018), who mentioned work-life balance could be used as the result of supervisor support in helping to reduce the work-family conflict. Furthermore, after conducting the hypothesis test, this research shows that supervisor support giving a negative effect on the work-family conflict directly, it is because the care and empathy that show as support from a supervisor could decrease the conflict between work and family so that high support from the supervisor will be lowering the demand that comes from work and family.

One factor that encourages work-family conflict is the limited time in completing tasks that make the auditor feel exhausted on their work and cannot fulfil family obligations properly (López & Peters, 2012). In addition, López & Peters (2012) also state that, besides reduced quality given to family obligations, the work-family conflict will also lead to a reduction in the auditor's ability in conducting audit process, such as being less strict in the audit process that will increase opportunities for clients in terms of manipulated the financial statements. Concerning the practical side, the results of this study validate that work-family conflict is a problem that every organization must regard as a fundamental problem because it can influence their auditor's performance in the workplace. It refers to the concern of the public accounting firm in supporting the balancing process between work and family (Fiksenbaum, 2013). The role of a manager and supervisor can be used as one of the way out in making policies for subordinates; then, the policy will make as wise as it can. Thus, the auditor could feel the benefit. By realizing that a balance between work and family is needed, the conflict between work and family itself will be reduced, providing welfare for themselves (Fiksenbaum, 2013).

In conclusion, the result had finally answered the research questions and reached the research objectives. This study comprehends the importance of prioritizing the balance between work and family. The results show that when the auditor experiences a work-family conflict, his performance on his job and personal life, including his health, will be disturbed. Thus, with the organization's support, including managers and supervisors, the auditor will feel encouraged to stabilize both (work and family). Furthermore, the researcher hopes that this research can provide

insight for future researchers to pay more attention to things that can affect the work and family balance of the auditor.

This research has been emphasizing several limitations. First, the sample used in this research only concerns over one profession and was only gathered from certain regions in Indonesia. That is because the researcher limits the research does not apply to other professions and other countries. Second, the mediating role of work interfered family and family interfered with work to the relation of supervisor support, and work-life balance is not entirely mediated. It means that other mediating roles could be mediated fully to supervisor support and work-life balance. Third, several samples in this research are already married, while as we know, married auditors have a great possibility of facing the conflict between work and family because their responsibility is not only to their family but also to their spouse and children. Therefore, the pressure that they will face in balancing the work and family also will be higher.

Besides limitations, this research provides some future researchers course. First, future research should examine the research model of this research to other professions and other countries that the research will be broadened, and the result can be used universally. Second, another mediating role for the relation of work-family conflict and work-life balance should be tested, such as family-friendly policies and spousal support as the social support. It aligns with Luk & Shaffer (2005), who said that organizations providing family-friendly policies might help alleviate the work-family conflict. Third, the following research should focus on married auditors as the sample according to the situation in the third limitation.

References

- Amstad, F. ., Meier, L. ., Elfering, A., & Semmer, N. (2011). A Meta-Analysis of Work-family Conflict and Various Outcomes with a Special Emphasis on Cross-domain Versus Matching-domain Relations. *Journal of Occupational Health Psychology, 16*(2), 151–169.
- Arena, M., Arnaboldi, M., & Azzone, G. (2006). Internal audit in Italian organizations: A multiple case study. *Managerial Auditing Journal, 21*(3), 275–292. <https://doi.org/10.1108/02686900610653017>
- Aryee, S., Srinivas, E. ., & Tan, H. (2005). Rhythms of Life: Antecedents and Outcomes of Work-Family Balance in Employed Parents. *Journal of Applied Psychology, 90*(1), 132–146.
- Beauregard, T. A., & Henry, L. C. (2009). Making the link between work-life balance practices and organizational performance. *Human Resource Management Review, 19*(1), 9–22. <https://doi.org/10.1016/j.hrmr.2008.09.001>
- Beutell, N. ., & Wittig-Berman, J. (1999). Predictors of Work-Family Conflict and Satisfaction with Family, Job, Career, and Life. *Psychological Reports, 85*(3), 893–903.
- Brough, P., Timms, C., O'Driscoll, M. P., Kalliath, T., Siu, O., Sit, C., & Lo, D. (2014). Work-Life balance: A Longitudinal Evaluation of a New Measure Across Australia and New Zealand Workers. *The International Journal of Human Resource Management, 25*(19), 2724–2744.
- Buchheit, S., Dalton, D., Harp, N., & Hollingsworth, C. (2016). A Contemporary Analysis of Accounting Professionals' Work-Life Balance. *Accounting Horizons, 30*(1).
- Byrne, U. (2005). Work-life Balance. *Business Information Review, 22*(1), 53–59.
- Choi, J. H., & Kim, T. Y. (2012). Work-family Conflict, Work-Family Facilitation, And Job Outcomes in The Korean Hotel Industry. *International Journal of Contemporary Hospitality Management, 24*(7), 1011–1028.
- Chong, V. K., & Monroe, G. S. (2013). The Impact of the Antecedents and Consequences of Job Burnout on Junior Accountants' Turnover Intentions: A Structural Equation Modelling Approach. *Accounting & Finance, 24*(7), 105–132.

- Daipuria, P., & Kakar, D. (2013). Work-life Balance for Working Parents: Perspectives and Strategies. *Journal of Strategic Human Resource Management*, 2(1), 45–52.
- Diane, S. M., & Tremblay, G. (2016). *Workload, generic and work-family specific social supports and job stress: mediating role of work-family and family-work conflict*. emerald insight.
- Dillman, D. A., Smyth, J. D., & Christian, L. M. (2014). Internet, Mail and Mixed-Mode Surveys: The Tailored Design Method". In *John Wiley & Sons*. (Issue 133).
- Ferguson, M., Carlson, D., Zivnuska, S., & Whitten, D. (2012). Support at Work and Home: The Path to Satisfaction through Balance. *Journal of Vocational Behavior*, 80(2), 299–307.
- Fiksenbaum, L. M. (2013). Supportive Work-Family Environments: Implications for Work-Family Conflict and Well-Being. *The International Journal of Human Resource Management*, 25(5), 653–672.
- Frye, N. K., & Breugh, J. A. (2004). Family-friendly Policies, Supervisor Support, Work-Family Conflict, Family-Work Conflict, and Satisfaction: A Test of a Conceptual Model. *Journal of Business and Psychology*, 19(2), 197–220.
- Greenhaus, J. H., & Beutell, N. J. (1985). Sources of Conflict Between Work and Family Roles . *Academy of Management Review*, 10(1), 76–88. <https://doi.org/10.5465/amr.1985.4277352>
- Greenhaus, J. H., Ziegert, J. C., & Allen, T. D. (2012). When family-supportive supervision matters: Relations between multiple sources of support and work-family balance. *Journal of Vocational Behavior*, 80(2), 266–275. <https://doi.org/10.1016/j.jvb.2011.10.008>
- Gutek, B. A., Searle, S., & Klepa, L. (1991). Rational versus gender role explanations for work-family conflict. *Journal of Applied Psychology*, 76(4), 560–568. <https://doi.org/10.1037//0021-9010.76.4.560>
- Hair, J. F., Sarstedt, M., Hopkins, L., & Kuppelwieser, V. G. (2014). Partial least squares structural equation modeling (PLS-SEM): An emerging tool in business research. *European Business Review*, 26(2), 106–121. <https://doi.org/10.1108/EBR-10-2013-0128>
- Hill, E. J., Hawkins, A. J., Ferris, M., & Weitzman, M. (2001). Finding an extra day a week : The positive influence of perceived job. *Family Relations*, 50(1), 49–58.
- Karasek, R., Brisson, C., Kawakami, N., Houtman, I., Bongers, P., & Amick, B. (1998). The Job Content Questionnaire (JCQ): An Instrument for Internationally Comparative Assessments of Psychosocial Job Characteristics. *Journal of Occupational Health Psychology*, 3(4), 322–355. [https://doi.org/10.1016/S0168-9002\(98\)01071-7](https://doi.org/10.1016/S0168-9002(98)01071-7)
- Karatepe, O. M., & Baddar, L. (2006). An empirical study of the selected consequences of frontline employees' work-family conflict and family-work conflict. *Tourism Management*, 27(5), 1017–1028. <https://doi.org/10.1016/j.tourman.2005.10.024>
- Karatepe, O. M., & Kilic, H. (2007). Relationships of supervisor support and conflicts in the work-family interface with the selected job outcomes of frontline employees. *Tourism Management*, 28(1), 238–252. <https://doi.org/10.1016/j.tourman.2005.12.019>
- Kossek, E. E., Pichler, S., Bodner, T., & Hammer, L. (2011). Workplace Social Support and Work-Family Conflict: A Meta-Analysis Clarifying the Influence of General and Work-Family-Specific Supervisor and Organizational Support. *Personnel Psychology*, 64(2), 289–313.
- Lancaster, G. A., Dodd, S., & Williamson, P. R. (2004). Design and analysis of pilot studies: Recommendations for good practice. *Journal of Evaluation in Clinical Practice*, 10(2), 307–312. <https://doi.org/10.1111/j..2002.384.doc.x>
- López, D. M., & Peters, G. F. (2012). The effect of workload compression on audit quality. *Auditing*, 31(4), 139–165. <https://doi.org/10.2308/ajpt-10305>
- Luk, D. M., & Shaffer, M. A. (2005). Work and Family Domain Stressors and Support: Within- and Cross-Domain Influences on Work-Family Conflict. *Journal of Occupational and Organizational Psychology*, 78(4), 489–508.
- Maslach, C., Schaufeli, W. B., & Leiter, M. P. (2001). Job burnout. *Annual Review of Psychology*, 52, 397–422. <https://doi.org/10.1146/annurev.psych.52.1.397>
- Mesmer-Magnus, J. R., & Viswesvaran, C. (2006). How Family-Friendly Work Environments

- Affect Work/Family Conflict: A Meta-Analytic Examination. *Journal of Labor Research*, 27(4), 555–574.
- Michel, J. ., Kotrba, L. ., Mitchelson, J. ., Clark, M. ., & Baltes, B. (2010). Antecedents of Work-Family Conflict: A Meta-Analytic Review. *Journal of Organizational Behavior*, 32(5), 689–725.
- Moore, F. (2007). Work-Life Balance: Contrasting Managers and Workers in an MNC. *Employee Relations*, 29(4), 3855–399.
- Netemeyer, R. G., Boles, J. S., & McMurrian, R. (1996). Development and validation of work-family conflict and family-work conflict scales. *Journal of Applied Psychology*, 81(4), 400–410. <https://doi.org/10.1037/0021-9010.81.4.400>
- Özbağ, G. K., & Ceyhun, G. Ç. (2014). The Impact of Job Characteristics on Burnout; The Mediating Role of Work Family Conflict and the Moderating Role of Job Satisfaction. *International Journal of Academic Research in Management*, 3(3), 291–309. www.elvedit.com
- Pasewark, W. ., & Viator, R. (2006). Sources of Work-Family Conflict in the Accounting Profession. *Behavioral Research in Accounting*, 18(1), 147–165.
- Rego, A., & Pina e Cunha, M. (2009). Do the Opportunities for Learning and Personal Development Lead to Happiness? It Depends on Work-Family Conciliation. *Journal of Occupational Health Psychology*, 14(3), 334–348. <https://doi.org/10.1037/a0014248>
- Russo, M., Shteigman, A., & Carmeli, A. (2016). Workplace and family support and work-life balance: Implications for individual psychological availability and energy at work. *Journal of Positive Psychology*, 11(2), 173–188. <https://doi.org/10.1080/17439760.2015.1025424>
- Sarstedt, M., Ringle, C. M., Smith, D., Reams, R., & Hair, J. F. (2014). Partial least squares structural equation modeling (PLS-SEM): A useful tool for family business researchers. *Journal of Family Business Strategy*, 5(1), 105–115. <https://doi.org/10.1016/j.jfbs.2014.01.002>
- Selvarajan, T. T., Cloninger, P. A., & Singh, B. (2013). Social support and work-family conflict: A test of an indirect effects model. *Journal of Vocational Behavior*, 83(3), 486–499. <https://doi.org/10.1016/j.jvb.2013.07.004>
- Sweeney, J. ., & Summers, S. (2002). The Effect of the Busy Season Workload on Public Accountants' Job Burnout. *Behavioral Research in Accounting*, 14(1), 223–245.
- T.A, B., & Beauregard, L. (2009). Making the Link Between Work-Life Balance Practices and Organisational Performance. *Human Resource Management Review*, 19(1), 9–22.
- Talukder, A. K. M., Vickers, M., & Khan, A. (2018). *Supervisor support and work-life balance: impacts on job performance in the Australian financial sector*. emerald insight.
- Thomas, L. T., & Ganster, D. C. (1995). Impact of Family-Supportive Work Variables on Work-Family Conflict and Strain: A Control Perspective. *Journal of Applied Psychology*, 80(1), 6–15. <https://doi.org/10.1037/0021-9010.80.1.6>
- Thompson, C. A., & Prottas, D. J. (2006). Relationships among organizational family support, job autonomy, perceived control, and employee well-being. *Journal of Occupational Health Psychology*, 11(1), 100–118. <https://doi.org/10.1037/1076-8998.10.4.100>
- Yustina, A., & Valerina, T. (2018). Does Work-Family Conflict Affect the Auditor's Performance: Examining the Mediating Roles of Emotional Exhaustion and Job Satisfaction. *Gadjah Mada International Journal of Business*, 20(1), 89.