# “Mediating role of work stressors between auditor knowledge-sharing activities and job satisfaction in Indonesian small audit firms”


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| **ARTICLE INFO** | Muhammad Subhan and Suyanto Suyanto (2023). Mediating role of work stressors between auditor knowledge-sharing activities and job satisfaction in Indonesian small audit firms. *Problems and Perspectives in Management*, *21*(3), 300-315. doi:10.21511/ppm.21(3).2023.24 |
| **DOI** | http://dx.doi.org/10.21511/ppm.21(3).2023.24 |
| **RELEASED ON** | Friday, 11 August 2023 |
| **RECEIVED ON** | Friday, 09 June 2023 |
| **ACCEPTED ON** | Monday, 31 July 2023 |





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|---|---|
| **JOURNAL** | "Problems and Perspectives in Management" |
| **ISSN PRINT** | 1727-7051 |
| **ISSN ONLINE** | 1810-5467 |
| **PUBLISHER** | LLC “Consulting Publishing Company “Business Perspectives” |
| **FOUNDER** | LLC “Consulting Publishing Company “Business Perspectives” |

| NUMBER OF REFERENCES | NUMBER OF FIGURES | NUMBER OF TABLES |
|---|---|---|
| 69 | 1 | 7 |

BUSINESS PERSPECTIVES

LLC "CPC "Business Perspectives"
Hryhorii Skovoroda lane, 10,
Sumy, 40022, Ukraine

www.businessperspectives.org

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# MEDIATING ROLE OF WORK STRESSORS BETWEEN AUDITOR KNOWLEDGE-SHARING ACTIVITIES AND JOB SATISFACTION IN INDONESIAN SMALL AUDIT FIRMS

## Abstract

Audit businesses encourage their auditors to conduct remote audits during the COVID-19 pandemic. Therefore, auditors from small audit firms exchange their skills, viewpoints, and experiences through internet forums. The purpose of this study is to investigate how auditors' knowledge-sharing activities through a social media community based on the reciprocity standard can prevent stress caused by work stressors, which affect their job satisfaction. The relationship between knowledge-sharing activities, work stressors, and job satisfaction was examined using the partial least squares structural equation modelling (PLS-SEM) method. This survey includes 151 auditors from 27 Indonesian small audit firms. The findings revealed that active involvement in knowledge sharing activities through social media groups boosts auditor motivation by raising good feelings when confronted with work conflict ($\beta = 0.334$, $p < 0.001$) and lowering negative emotions when confronted with work ambiguity ($\beta = -0.407$, $p < 0.001$) and work overload ($\beta = -0.372$, $p < 0.001$). However, only minimizing the negative feelings of work ambiguity ($\beta = -0.331$, $p < 0.001$) and work overload ($\beta = -0.277$, $p < 0.001$) can improve job satisfaction. Furthermore, work ambiguity ($\beta = 0.135$, $p < 0.001$) and overload ($\beta = 0.103$, $p < 0.01$) totally mediate the association between knowledge–sharing activities and auditor job satisfaction. Auditors set the norm for social media reciprocity by sharing their knowledge and expertise with others. As a result, the auditor can reduce negative emotions when facing hindrance stressors, thereby increasing job satisfaction.

**Keywords** hindrance stressor, job satisfaction, knowledge sharing, work ambiguity, work overload

**JEL Classification** J23, J28, M42

**Received on:** 9th of June, 2023
**Accepted on:** 31st of July, 2023
**Published on:** 11th of August, 2023



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**Conflict of interest statement:**
Author(s) reported no conflict of interest

## INTRODUCTION

The expertise, honesty, and personal qualities of the auditor are more critical to the audit quality of small audit firms than the oversight quality program or audit authorities. Information is one of the most important resources for any business. Sharing and managing practical information inside a small audit firm is a strategy to increase performance. WHO (World Health Organization) has issued some recommendations to reduce the increase in cases of coronavirus disease 2019 (COVID-19). One such recommendation is to maintain physical distancing by avoiding large groups of people. In Indonesia, during the COVID-19 outbreak, the Indonesian Institute of Certified Public Accountants advocated the use of remote audits for auditors at audit firms (IAPI, 2020). Auditors who perceive the implementation of remote auditing as a threat to them and do not have the means to deal with it experience work stress. Ineffective coordination leads to excessive workloads, imbalanced workloads, and trouble achieving deadlines (Amyar et al., 2019). The stress process triggered by exces-



http://dx.doi.org/10.21511/ppm.21(3).2023.24

sive work demands and a lack of resources causes fatigue and then has negative outcomes (Schaufeli, 2017). As a result, they react negatively and perceive these situations as stressors that prevent them from achieving their goals and growing personally (Davis et al., 2020).

Social media platforms have emerged as critical tools for achieving online engagement, sharing, and openness. The use of social media allows for quick interaction with others and the unification of people through shared content. Auditors that join social media networks have better access to a varied range of knowledge and experiences that inform their auditing work.

## 1. LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

To promote creativity, cooperation, learning, efficiency, and flexibility, knowledge sharing is essential. It allows people and communities to flourish in a world that is becoming more connected and knowledge-driven, promotes personal and professional growth, and improves organizational performance. The degree to which interpersonal information sharing takes place is significantly influenced by the network of relationships that a person or social network possesses, as well as the set of resources included inside (Nahapiet & Ghoshal, 1998). Bringing knowledge and acquiring knowledge are essential components of every process of knowledge exchange. Knowledge donation is the act of sharing one's intellectual resources with others, and knowledge collection is the process of soliciting the intellectual resources of one's peers. (Van den Hooff & de Ridder, 2004). When two or more individuals participate in the transmission of information, dialog is a necessary component of knowledge sharing. A source provides information in this process, which is followed by one or more receivers who interpret the message. The process results in new knowledge being created (Usoro et al., 2007). According to Kaawaase et al. (2019), intellectual capital plays a key role in the development of small and medium audit practice organizations, and professionalism interacts with and supports it to improve corporate performance. Therefore, a small audit firm's active tacit information exchange is a key factor in raising audit quality through enhanced inputs. Tacit information sharing has an indirect impact on audit quality inputs due to structural, relational, and cognitive social capital (Albawwat, 2022).

Norm of reciprocity are moral ideas that are founded on the responsibilities and obligations that come with the activity of exchanging information. Those who impart their expertise and experience to their coworkers exhibit knowledge-sharing behavior, which is impacted by the work environment and is more likely to occur when there are favorable employee norms, attitudes, and perceived behavioural controls towards knowledge-sharing (Ryu et al., 2003). When referring to a deal in which one side extends a resource to someone else and expects the receiver to return the favor, the term "reciprocity norm" is frequently used (Wu et al., 2006). The reciprocity rule frequently simply requires acts of recompense when the individual is able to do so, which does not imply agreement with the individual's ability. Additionally, the norm encourages people to build relationships solely or primarily with those who can reciprocate, leading to a disregard for the needs of others who are unable to do so (Gouldner, 1960). A study by van den Hooff and de Ridder (2004) shows the more information someone acquires, the more inclined they are to impart that information to others. Successful knowledge acquisition is the key to achieving the benefits of information sharing for an individual. These findings imply that the ability to spend more and give intellectual resources to help others experience similar benefits is contingent upon the realization of such apparent benefits. Therefore, the more anticipated reciprocal linkages there are, the more favorable the attitude regarding the exchange of information (Bock et al. 2005).

A growing human network not only contributes to the accumulation of knowledge capital but also fosters the development of social capital via the involvement of others with similar interests in related endeavours. Social media helps businesses interact with their clients and other stake-

holders; therefore, it should not be seen as only a medium for consumer contact (Diba et al., 2019). The habit of sharing and gaining information with other members of the community is connected to knowledge use (Chen & Hung, 2010). A study by Kwahk and Park (2016) shows that increased norms of reciprocity enhance the orientation of tertius iungens orientation and knowledge-sharing activities on social media. A conceptual approach from Tertius Iungens: People who engage in social media activities frequently occupy a variety of structural roles as they build varied relationships within their own networks. The tertius iungens attitude fosters resource mobilization by introducing people who have information that is relevant to others or by formally imparting knowledge to individuals. One of the factors influencing the sharing of individual knowledge in online communities is the rule of reciprocity according to Chiu et al. (2006). A study by Herrero and Gracia (2007) showed that the participation of community members is one of the constructs that underlie community support. Due to a strong reciprocal norm of togetherness that supports individual efforts and ensures long-term contributions, people think they are compensated for their knowledge-sharing efforts (Lin et al., 2009). When deciding whether or not to respond, knowledge seekers consider the perceived social advantages as well as the community's support (Chia-An Tsai & Kang, 2019). Because shared community ideals foster positive attitudes and expectations among members, members of the online society retain interactions inside the community (Wu et al., 2010).

Job stress is seen as threatening or hindering, creating negative feelings and a passive or emotional manner of coping (e.g., retreating from the circumstance, reasoning), since it is seen as having the ability to impair personal progress or gain. People are unlikely to believe that the amount of effort put out to deal with these demands and the chance of reaching them correlate; hence, hindrance stresses should be connected to poor motivation (Lepine et al., 2005). In reality, regardless of any desire to deal based on the subjective worth of prospective results, people will typically have little motivation to exert effort in order to cope because they are likely to assume that no acceptable amount of effort would be enough to fulfil these sorts of demands (Lepine et al., 2005). The study by Liu and Li (2018) reports that employees with high task efficacy rate the difficulty of their jobs as higher challenges than those with low task effectiveness. When compared to workers who do their tasks with high task effectiveness, employees with low task efficacy rate role conflict as a greater obstacle. Job obstacles are favorably related to fatigue (the primary cause of exhaustion) and inversely correlated with vitality (the primary cause of engagement with work) (Van den Broeck et al., 2010).

People experience job stress when they perceive certain events as dangers and lack the means to deal with them. As a result, individuals have negative emotions and see these conditions as pressures that limit their capacity to fulfil their goals and progress individually. According to the chain-of-command concept, organizations established using hierarchical connections as a foundation with a distinct and unifying power flow that extends from the top to the bottom should be more gratifying to members and generate more successful economic results and goal accomplishment than organizations created without such a transfer of authority. In principle, one line of authority that is compatible with the idea of unity of command allows top management to have more efficient control and coordination (Rizzo et al., 1970). There are many things that can lead to ambiguity, such as difficulties with defining and determining the process of the role, restrictions brought about by the nature of the job and the organization, variations in management styles, and conflicts between employee roles (Ebrahimi et al., 2015). Work conflict, work ambiguity, and work overload are the three major sources of stress explored in work-life research (Peterson et al., 1995; Au & Ahmed, 2016; Schmidt et al., 2014; Zhang et al., 2019). Workplace conflict, ambiguity, and overload are all pressures that drive employees to misdirect their remaining energy and effort because they are unsure about the organization's goals and priorities (Curran & Prottas, 2017). Work conflict is when an employee feels as though they are receiving messages from coworkers, clients, or bosses that are inconsistent or even conflicting with one another about what they should be doing at work (Katz & Kahn, 1978). Work ambiguity is when an employee feels that the work requirements have been poorly or ambiguously communicated, leaving them confused about where to focus their ef-


http://dx.doi.org/10.21511/ppm.21(3).2023.24

forts (Katz & Kahn, 1978). Meanwhile, work overload is the level of cognitive stress caused by time constraints, commitments, and excessive responsibility for available resources and talents (Reilly, 1982). Empirical findings have shown that work stressors, for instance, work conflict, work ambiguity, and work overload, appear in the auditor's work environment, affecting several outcomes in the form of decreased job satisfaction, increased work-related tension, increased turnover intention, and increased practice of diminishing audit quality (Fisher, 2001; Smith et al., 2018; Smith et al., 2020).

Job satisfaction can relate to judgments and attitudes about work, compensation, advancement opportunities, supervision, and coworkers, as well as the job in general. Job satisfaction is described as a positive sign of employee performance that arises from a thorough review of a number of work-related elements such as working conditions, wage growth, and staff morale (Diestel et al., 2014). A previous study conducted by Bowling and Hammond (2008) showed that job satisfaction plays a mediating role that can link several antecedents (such as stressors, job complexity, person-environment fit, and social and organizational support) and several consequences or outcomes (this includes employee disengagement, job outcomes, and unproductive work conduct, as well as organizational citizenship behavior). Furthermore, several studies have shown that increasing job stress reduces job satisfaction (Smit et al., 2016; Chhabra, 2016). According to Smith et al. (2020), auditors are becoming more burned out, which influences their work satisfaction. Additionally, a low level of work satisfaction increases the likelihood that auditors may plan to quit their jobs. As a result, the ability to identify factors influencing job satisfaction helps audit firm management to proactively satisfy auditor expectations, develop a healthy workplace culture, boost productivity, and improve overall business performance.

The elements that mediate the association between information sharing activity and work performance remain poorly understood, despite some advances in understanding the relationship between knowledge sharing and job performance. A study by Lin et al. (2020) demonstrated that through work engagement and support programs, a connection between information sharing and work performance was established. The focus of this study is on how work stressors mediate the link between information sharing and satisfaction with work. A study by Au and Ahmed (2016) showed that superior support prevented the adverse effects of work stressors, thereby reducing work-nonwork conflict and increasing work-nonwork enrichment. Furthermore, this study cannot ignore the significant impact of information-sharing activities that directly affect satisfaction at work, even if it is predicted that work conflict, ambiguity, and overload totally mediate the impacts of information-sharing activities on satisfaction at work. Knowledge-sharing activities enhance work performance, according to Kang et al. (2008). In addition, Tripathi et al.'s research (2021) demonstrated that an increase in knowledge-sharing activities affects an improvement in job performance. Therefore, knowledge sharing should not have a substantial direct correlation with personal job satisfaction despite these findings, assuming the link is entirely mediated by work pressures.

Overall, auditors have difficulty meeting deadlines, submitting accurate reports, or offering insightful analysis and suggestions if their work performance and quality are compromised. The cumulative effect of stress caused by work conflict, ambiguity, and overload can limit their capacity for excellence, which can compromise the validity and efficacy of their work. It is necessary to make attempts to enhance resources while keeping individual resources sufficient to fulfil workplace expectations (Jin et al., 2018). As a result, auditor engagement in knowledge-sharing activities via social media groups is an attempt to boost job satisfaction by reducing stress caused by job conflict, uncertainty, and overload.

The aim of this study is to determine how auditors' information-sharing activities on social media communities that are based on reciprocal norms during remote audit assignments impact their work satisfaction in small audit firms, as mediated by job demand.

As a result, the study explores the following hypotheses that were created based on a review of the literature (Figure 1):

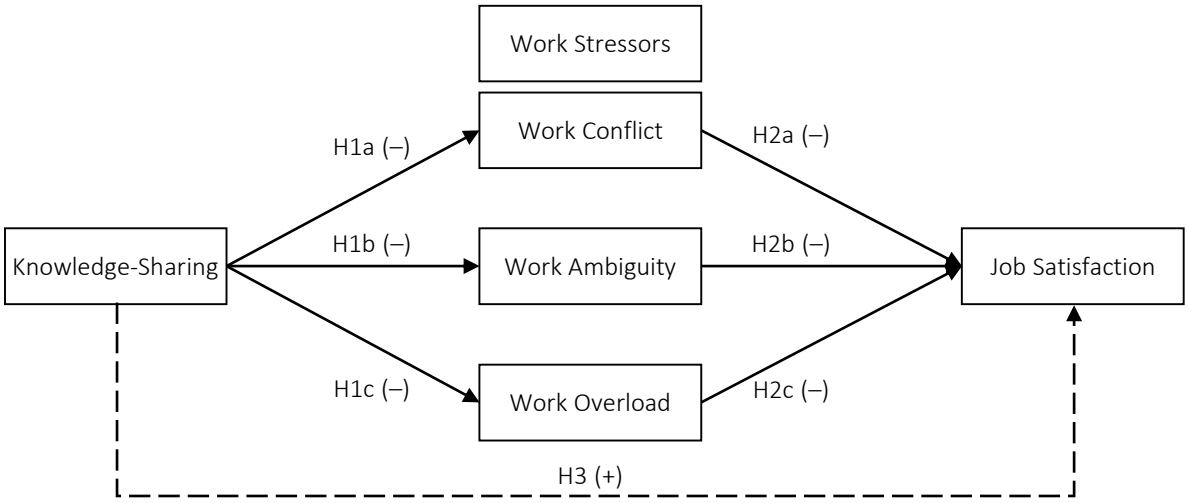


**Figure 1.** Conceptual model

*H1a: An increase in knowledge-sharing activities in online communities caused a decrease in work conflict.*

*H1b: An increase in knowledge-sharing activities in online communities caused a decrease in work ambiguity.*

*H1c: An increase in knowledge-sharing activities in online communities caused a decrease in work overload.*

*H2a: An increase in work conflict causes a decrease in job satisfaction.*

*H2b: An increase in work ambiguity causes a decrease in job satisfaction.*

*H2c: An increase in work overload causes a decrease in job satisfaction.*

*H3: After affecting work conflict, work ambiguity, and work overload, an increase in knowledge-sharing activities through online communities generates insignificant increases in job satisfaction.*

## 2. METHODS

Purposive sampling was employed to determine the survey sample respondents in 2022, taking into consideration a variety of parameters. First, auditors are employed by small CPA firms. This study considered small audit firms with 5 to 49 employees based on Albawwat (2022), sourced from the business size categorization by the Central Bank of Jordan and the Jordanian Ministry of Industry and Trade based on the number of employees. Second, from 2019 to 2021, for auditors who conduct remote audit assignments due to the high prevalence of COVID-19 in Indonesia, the criteria for implementing physical separation regulations were taken into account. Third, through social media platforms like WhatsApp, auditors are part of a virtual professional community based on shared interests in specific professions or areas of study. Based on survey results, which revealed WhatsApp to be the most popular discussion media application in Indonesia with 98.07% of the population (210,026,769) having access to the Internet by 2022, the choice of WhatsApp users was made. Furthermore, WhatsApp is a popular gathering place (meeting platform), with 69.55% of the whole Indonesian population connected to the Internet in 2022 (APJJI, 2022). The questionnaire link was provided to the auditors of small audit firms whose management agreed to sponsor this research.

Respondents in this study were 151 auditors drawn from the offices of 27 small audit firms located in Surabaya, Yogyakarta, and Jakarta, as shown in Table 1. Each auditor who became a respondent freely completed the online survey using the Google Forms link. The study questionnaire was developed to eliminate empty questions, which occur when a respondent cannot complete each


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question without first completing the preceding one. The confidentiality of the answers was also assured. Auditors were also requested to be serious, as there were no correct or incorrect answers because the researchers were simply interested in the respondents' perspectives. Respondents completed the questionnaire after consenting to participate in the study. Each auditor in this research got funding to improve their response rates. Instructions for approval were offered on the homepage of the questionnaire and obtained before its completion.

The current study employed a questionnaire as a research instrument, including latent construct measurement questions developed from numerous investigations (Appendix A). The measurement indicator of the exogenous construct of knowledge sharing used was the indicator of knowledge sharing through virtual communities developed by Usoro et al. (2007). Furthermore, the construct of the endogenous work stressors consisted of work conflict, work ambiguity, and work overload. The indicators for each construct used the same indicators used by Smith et al. (2018), which include indicators of work conflict and job ambiguity developed by Rizzo et al. (1970) and work overload indicators developed by Beehr et al. (1976). Finally, the endogenous job satisfaction construct was determined using the Brief Index of Affective Job Satisfaction (BIAJS), which was developed by Thompson and Phua (2012) and derived from Brayfield and Rothe's (1951) job satisfaction index. All indicators were measured using a 5-point Likert scale from strongly disagree to strongly agree.

This study used self-reports for measuring all variables. Measures were taken to eliminate the influence of common method variance. The confidentiality of the respondent's identity was protected so that the respondent did not provide answers in a socially desirable way. The questions were presented simply on an easy-to-understand scale. A number of the questions were reverse-coded in an attempt to avoid contamination by the consistency motive (Podsakoff et al., 2003).

The research was conducted in Indonesia. First, all items were translated from English to Indonesian using the services of language experts. Furthermore, the questionnaire items used had gone through the process of testing the questionnaire instrument using six doctoral students in the field of accounting. Participants assessed the questionnaire for the subsequent issues: 1) clarity and grade of guidance; 2) clearness of inquiry items; 3) time to finish the survey; 4) the flow of the survey; and 5) the compatibility of the questions with the research goals. Furthermore, a trial test was conducted to test the validity and reliability of the measurement indicators, which was taken on several scholars from the accounting profession program and accounting master's program. These results were not used in this study.

This study used partial least squares structural equation modelling (PLS-SEM), which is a causal-predictive approach (Jöreskog and Wold, 1982). This makes it possible to model estimates by combining both explanation and prediction viewpoints, which together represent the main problem in the majority of business and social science research in general (Hair Jr. et al., 2017). Furthermore, the structural model was complicated and included several constructs, indicators, and relationships (Hair et al., 2019). The PLS-SEM software used in this study was SmartPLS version 3.0.

## 3. RESULTS

After the collection of the questionnaires ended, 151 questionnaires from 27 small audit firms were obtained with the respondents' demographic data (Table 1). The percentage of male respondents was 49% and that of women was 51%. Furthermore, the respondents' ages were (1) less than 21 years amounted to 5.30%, (2) between 21 years and 30 years amounted to 38.41%, (3) between 31 years to 40 years amounted to 29.80%, (4) 41 years to 50 years amounted to 15,89%, and (5) more than 50 years amounted to 10.60%. In addition, from the level of education, it was seen that 41.72% of respondents had a bachelor's education, 21.19% of respondents had an accountant professional education, and 37.09% of respondents had a master's or doctoral education level. Finally, from the length of work at CPA firms, 37.75% of respondents worked less than 5 years, 18.54% of respondents worked between 5 and 10 years, and around 43.71% of respondents had worked more than 10 years.

**Table 1.** Respondents' demographic data

| Description | Total | % |
|---|---|---|
| **Gender** | | |
| Male | 74 | 49 |
| Female | 77 | 51 |
| **Age** | | |
| < 21 years old | 8 | 5.30 |
| 21-30 years old | 58 | 38.41 |
| 31-40 years old | 45 | 29.80 |
| 41-50 years old | 24 | 15.89 |
| > 50 years old | 16 | 10.60 |
| **The level of education** | | |
| Bachelor level | 63 | 41.72 |
| Professional level | 32 | 21.19 |
| Master and doctoral level | 56 | 37.09 |
| **Tenure** | | |
| < 5 years | 57 | 37.75 |
| 5-10 years | 28 | 18.54 |
| > 10 years | 66 | 43.71 |

Organizational research related to work stressors showed that key demographic factors of age, gender, education, and organizational tenure were related to a number of job outcomes (Smith et al., 2018; Kloutsiniotis et al., 2021). This association confounded the relationship tested between knowledge sharing, work stressors, and job satisfaction, so demographic factors were used as controls in all the analyses. The dummy variables are created to measure: gender (0 = male; 1 = female), age (1 = < 21 years; 2 = 21-30 years; 3 = 31-40 years; 4 = 41-50 years; 5 = > 50 years), education (1 = bachelor; 2 = professional accountant; 3 = master/doctoral), and years of service (1 = < 5 years; 2 = 5-10 years; 3 = > 10 years) (Table 1). If a control variable was not significantly connected to one of the primary examination constructs, it was excluded from further analysis. Unnecessarily controlling variables can generate biased parameter estimates. Accordingly, several unnecessary control variables were reduced, thereby increasing the capability of the following structural model testing (Becker, 2005).

The examination of the influence of the control variables showed that auditors in the 41-50-year age group experienced lower work ambiguity ($\beta = -0.242$, $p < 0.01$) than auditors in the age group under 21 years. Auditors in the > 50 years age group had a more controlled job satisfaction ($\beta = 0.124$, $p < 0.05$) than auditors in the < 21 years age group. Finally, auditors with a professional education level were better able to deal with work overload ($\beta = -0.137$, $p < 0.05$) than auditors with an undergraduate education level.

The indicator load was examined as part of the reflective measurement model evaluation. A number of items were excluded from the research model because they had a loading value below 0.70. All the remaining items were reliable because the

**Table 2.** Results of the measurement model

| Constructs | Items | Outer Loadings | Composite Reliability | AVE |
|---|---|---|---|---|
| Knowledge-Sharing | KS2 | 0.810 | 0.946 | 0.687 |
| | KS3 | 0.836 | | |
| | KS4 | 0.860 | | |
| | KS5 | 0.846 | | |
| | KS6 | 0.834 | | |
| | KS7 | 0.856 | | |
| | KS8 | 0.799 | | |
| | KS9 | 0.785 | | |
| Work Overload | WO2 | 0.707 | 0.779 | 0.640 |
| | WO3 | 0.883 | | |
| Work Ambiguity | WA1 | 0.813 | 0.876 | 0.701 |
| | WA2 | 0.834 | | |
| | WA3 | 0.865 | | |
| Work Conflict | WC1 | 0.705 | 0.810 | 0.590 |
| | WC2 | 0.705 | | |
| | WC3 | 0.881 | | |
| Job Satisfaction | JS1 | 0.831 | 0.898 | 0.689 |
| | JS2 | 0.800 | | |
| | JS3 | 0.925 | | |
| | JS4 | 0.755 | | |


http://dx.doi.org/10.21511/ppm.21(3).2023.24

**Table 3.** Results of Heterotrait-Monotrait (HTMT)

| | 41-50 years old | >50 years old | Job Satisfaction | Knowledge-Sharing | Professional Level | Work Ambiguity | Work Conflict | Work Overload |
|---|---|---|---|---|---|---|---|---|
| 41-50 years old | | | | | | | | |
| >50 years old | 0.150 | | | | | | | |
| Job Satisfaction | 0.115 | 0.270 | | | | | | |
| Knowledge-Sharing | 0.128 | 0.134 | 0.415 | | | | | |
| Professional Level | 0.041 | 0.032 | 0.070 | 0.127 | | | | |
| Work Ambiguity | 0.243 | 0.184 | 0.620 | 0.437 | 0.086 | | | |
| Work Conflict | 0.194 | 0.142 | 0.305 | 0.386 | 0.104 | 0.193 | | |
| Work Overload | 0.092 | 0.259 | 0.749 | 0.516 | 0.147 | 0.664 | 0.466 | |

construct accounted for more than 50% of the variance of the items (Table 2) (Hair et al., 2019). Furthermore, the internal consistency reliability assessment using Jöreskog's (1971) composite reliability showed the results of the values as being between 0.70 and 0.90 (Table 2); therefore, each construct had satisfactory to good internal consistency reliability. The next stage was the measurement of convergent validity. Table 2 shows that the average variance extracted (AVE) value was above 0.50; therefore, constructs can explain at least 50 percent of the variance of the items (Hair et al., 2019).

The assessment of discriminant validity using the heterotrait-monotrait (HTMT) approach in Table 3 showed a lower threshold value of 0.85, which means discriminant validity has been established (Henseler et al., 2015).

The collinearity should be checked before assessing the structural relationship to ensure it does not bias the regression results. The value of the coefficient of the inner variance inflation factor (VIF) (Table 4) was in accordance with the limits, which should not be higher than 3 (Hair et al., 2019). These results indicate no collinearity problems in this model. Then, the assessment of the common method bias showed that the inner VIF value (Table 4) was below 3.3 (Kock, 2015). There was no common method bias problem in this research model.

The standardized root means square residual (SRMR) in this study was 0.089, where the value less than 0.10 was considered to have a good fit (Hu & Bentler, 1998). The next assessment was the coefficient of determination ($R^2$) (Table 5), which showed that knowledge sharing through the social media community explained 11.1% of the variance of work conflict, 21.1% of the variance of work ambiguity, and 14.5% of the variance of work overload. Furthermore, knowledge sharing through social media, work ambiguity, work conflict, and work overload explained 39.7% of the variance of job satisfaction. According to Falk and Miller (1992), endogenous variables' $R^2$ value needs to be greater than 0.10. Therefore, interpreting $R^2$ less than 0.10 has no actual value if it is statistically significant. Lastly, the results of the blindfolding-based

**Table 4.** Results of inner VIF values

| | 41-50 years old | >50 years old | Job Satisfaction | Knowledge-Sharing | Professional Level | Work Ambiguity | Work Conflict | Work Overload |
|---|---|---|---|---|---|---|---|---|
| 41-50 years old | | | | | | 1.004 | | |
| >50 years old | | | 1.050 | | | | | |
| Job Satisfaction | | | | | | | | |
| Knowledge-Sharing | | | 1.360 | | | 1.004 | 1.000 | 1.013 |
| Professional Level | | | | | | | | 1.013 |
| Work Ambiguity | | | 1.324 | | | | | |
| Work Conflict | | | 1.138 | | | | | |
| Work Overload | | | 1.293 | | | | | |

cross-validated redundancy showed $Q^2$ values (Table 5) (job satisfaction = 0.245; work overload = 0.074; work ambiguity = 0.135; work conflict = 0.054) which were much greater than the criterion value of 0, meaning that all antecedents in the PLS model have the sufficient predictive relevance for the outcomes (Henseler et al., 2009).

**Table 5.** Results of $R^2$ and $Q^2$

| Constructs | $R^2$ | $Q^2$ |
|---|---|---|
| Job Satisfaction | 0.397 | 0.245 |
| Work Overload | 0.145 | 0.074 |
| Work Ambiguity | 0.211 | 0.135 |
| Work Conflict | 0.111 | 0.054 |

The statistical significance and the relevance of the path coefficients, the indirect effects, and the total effects were performed by a bootstrapping procedure using 5,000 subsamples (Garson, 2016). The results of the path coefficient and t-values (Table 6) showed that:

- The effect of information sharing on work conflict was positive and significant ($\beta = 0.334$, $p < 0.001$); however, the results contradicted the hypothesis provided, hence hypothesis H1a was rejected.
- The negative effect of information sharing on work ambiguity ($\beta = -0.407$, $p < 0.001$) and work overload ($\beta = -0.372$, $p < 0.001$) produced results that were consistent with the hypotheses; hence, hypotheses H1b and H1c were accepted.
- The positive effect of work conflict on job satisfaction produced opposite and negligible findings; hence, hypothesis H2a was rejected.
- The negative impacts of work ambiguity ($\beta = -0.331$, $p < 0.001$) and work overload ($\beta = -0.277$, $p < 0.001$) on job satisfaction were consistent with the hypotheses provided. As a result, hypotheses H2b and H2c were accepted.
- The results of H3 revealed a positive but insignificant association between information sharing and work satisfaction; hence, hypothesis H3 was accepted.

The following section presents the positive indirect effect (Table 7) between knowledge sharing and job satisfaction mediated by work ambiguity ($\beta = 0.135$, $p < 0.001$) and work overload ($\beta = 0.103$, $p < 0.01$). Hypothesis H3 results corroborated these findings. These findings suggested that information sharing via social media impacts job satisfaction, which is entirely mediated by work ambiguity and overload.

## 4. DISCUSSION

Among the findings of this investigation are the following: First, there was a positive and substantial association between information sharing on social media and workplace conflict. The association involving work conflict and satisfaction with

**Table 6.** Results of the hypotheses tests

| Hypothesis | Structural paths | Path coefficient (β) | t-value | Conclusion |
|---|---|---|---|---|
| H1a | Knowledge–Sharing → Work Conflict | 0.334*** | 4.095 | Not Supported |
| H1b | Knowledge–Sharing → Work Ambiguity | –0.407*** | 6.232 | Supported |
| H1c | Knowledge–Sharing → Work Overload | –0.372*** | 4.952 | Supported |
| H2a | Work Conflict → Job Satisfaction | 0.079 | 1.012 | Not Supported |
| H2b | Work Ambiguity → Job Satisfaction | –0.331*** | 3.939 | Supported |
| H2c | Work Overload → Job Satisfaction | –0.277*** | 3.715 | Supported |
| H3 | Knowledge–Sharing → Job Satisfaction | 0.109 | 1.775 | Supported |

*Note:* *$p < .05$. **$p < .01$. ***$p < .001$.

**Table 7.** Results of the indirect effect

| Structural paths | Path coefficient ($\beta$) | t-value | Conclusion |
|---|---|---|---|
| Knowledge-Sharing → Work Conflict → Job Satisfaction | 0.027 | 0.552 | No Mediation |
| Knowledge-Sharing → Work Ambiguity → Job Satisfaction | 0.135*** | 3.599 | Mediation |
| Knowledge-Sharing → Work Overload → Job Satisfaction | 0.103** | 2.851 | Mediation |

*Note*: *$p < .05$. **$p < .01$. ***$p < .001$.


http://dx.doi.org/10.21511/ppm.21(3).2023.24

work also pointed in the same direction, although the connection was not statistically substantial. An insignificant association between workplace conflicts and satisfaction with work can occur when the contextual conditions that give rise to the assessment of individual challenges and the assessment of hindrances are mixed; thus, the potential favorable and detrimental effects of conflict at work on satisfaction with work could counterbalance each other, resulting in a weak connection between workplace conflict and satisfaction with work. Workplace conflict, which was classified as a challenge stressor, acted as a mediating factor in a positive link between sharing of knowledge and satisfaction with work. Because individuals think that the effort put forth to deal with their task results in achievement, and appropriate incentives arise if these expectations are satisfied, challenge stressors are associated with strong encouragement (De Simone, 2015). These findings suggested that knowledge-sharing auditors' online community activities according to the principle of reciprocity increased their desire to manage conflict at work. However, these conditions did not significantly improve the job satisfaction. This study was consistent with the study by Wang et al. (2021), which showed that work conflict is a challenge stressor in which employees tend to participate in problem-solving work routines to generate new ideas and solutions for various demands. Research conducted by González-Morales and Neves (2015) showed that the assessment of challenges, as prospects exist, connects affective affirmation reactions to job growth and the possibility of expansion, which relates to achievement as a form of pick-up benefit of opportunities provided by the organization. The results of this study, however, are distinct from those of a number of previous examinations (Smith & Emerson, 2017; Smith et al., 2018). The difference is brought on by this variation in sample characteristics. In the previous study, a sample of auditors from big audit companies was utilized; in this study, a sample of auditors from small audit firms was employed. Auditors from small and big audit companies have distinct perspectives on the job demand pressures they confront due to differences in the availability of organizational resources. Large audit companies often have more resources and access to specific expertise, whereas small audit firms may have access issues. As a result, small audit businesses provide high-quality audit services by using their knowledge in specialized areas. Thus, this variance could offer an opportunity for future research.

Second, there were adverse and significant associations between the effect of information sharing in the online community on work uncertainty and the effect of work uncertainty on satisfaction with work. This study supported the findings of Lin and Ling (2018), who discovered that job ambiguity is a hindrance stressor because it contains onerous obligations that are viewed as uncontrollable, hence impeding possibilities for individual progress. Similar results were also shown for the influence of social media communities' knowledge sharing on excessive workload and the impact of excessive workload on satisfaction with work, which were both proven to have similar effects. As an adverse stressor, information sharing and workplace satisfaction were shown to have a negative connection that was mediated by work uncertainty and excessive workload. This study supported the findings of Smith and Emerson (2017), who discovered that work overload and ambiguity are hindrance stressors because the more work overload and ambiguity there are, the lower the audit quality, which is mediated by stress arousal and burnout. Auditors are prone to have a poor motivation to release attempts to solve issues and pay less attention to the drive to protect generated from the personal worth of potential results because they tend to accept that no adequate degree of activity is sufficient to meet these sorts of demands. Based on the results of the path analysis, the knowledge-sharing auditor's activity in the online community can reduce the destructive emotions of work ambiguity and work overload. Reducing unfavorable emotions when facing work ambiguity and overload could significantly increase job satisfaction. The research performed by López and Peters (2011) showed that high workload pressure affects switching auditors. Active users of online communities acquire knowledge and information that they employ to resolve issues among coworkers (Kwahk & Park, 2016). Therefore, day-to-day social support can assist workers in dealing with the daily demands of their job by supplying them with active backing and safety from the outcomes of stress (Tadić et al., 2015). Based on H3, which revealed no signifi-

cant positive association between knowledge sharing and satisfaction at work, the indirect influence results of the mediating relationship test revealed that work ambiguity and work overload fully mediated the association between information sharing and satisfaction at work.

This study has several limitations. First, the reliance on self-reported data creates bias due to common responses. However, this study designed and managed the survey carefully to minimize this effect, according to Podsakoff et al. (2003). In addition, the statistical assessment is carried out through the measurement of the common method bias, according to Kock (2015). Second, this study is confined to small audit firms. A future study should build on this research paradigm by comparing auditors with small and large audit companies using multi-group analysis, as big and small audit firms have different organizational resource availability. Finally, this study looks at how the interaction between knowledge-sharing activities and job demands affects factors like satisfaction with work. This has the potential to be further explored in future studies by considering other auditor improvements, such as the quality of audits and the intention to leave.

## CONCLUSION

The purpose of this study was to look at how auditor knowledge-sharing activities through the social media community were founded on the norm of reciprocity in order to cope with the negative effects of work stressors, therefore impacting their work satisfaction.

This study identified the ambiguity and overload of the work environment, which served as a mediating factor in the negative pattern of interactions between the sharing of knowledge and satisfaction with work, as a stressor that hinders. However, the positive connection pattern of information sharing and job satisfaction mediated by work conflict was classified as a challenge stressor. These findings indicated that knowledge-sharing activities by auditors through professional social media networks based on reciprocity rules are an attempt to build community support against the stress produced by work conflict, work ambiguity, and work overload. Therefore, knowledge-sharing activities by auditors via social media networks enhance positive feelings when faced with workplace dispute and reduce negative feelings when faced with job uncertainty and overload. Furthermore, the findings showed that an auditor's information-sharing activity based on reciprocity norms impacts job satisfaction, which was entirely mediated by work ambiguity and work overload in their workplace.

The possibility of employing social networks to sustain workforce continuity by coping with the threat of stress sources in the workplace during remote audit assignments is made possible by the growing utilization of social media in the audit profession through sharing expertise activities based on the reciprocal norm.

## AUTHOR CONTRIBUTIONS

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http://dx.doi.org/10.21511/ppm.21(3).2023.24

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## ACKNOWLEDGMENT

This research was sponsored by Lembaga Pengelola Dana Pendidikan (LPDP).

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http://dx.doi.org/10.21511/ppm.21(3).2023.24

# APPENDIX A. QUESTIONNAIRE

## SECTION A. Knowledge Sharing

KS1 I frequently share my knowledge with others in the community.

KS2 I am one of the more active contributors within the community.

KS3 I make a conscious effort to spend time engaged in activities that contribute knowledge to the community.

KS4 I try to share my knowledge with the community.

KS5 Other community members find my knowledge-sharing contributions to be useful.

KS6 My contributions to the community enable others to develop new knowledge.

KS7 I am a knowledgeable contributor to the virtual community.

KS8 The knowledge I share with the community has a positive impact on the business.

KS9 Overall, I feel the frequency and quality of my knowledge-sharing efforts are of great value to the community.

## SECTION B. Work Stressor

### Work Conflict

WC1 I receive an assignment without the resources to complete it.

WC2 I receive incompatible requests from two or more people.

WC3 Overall, I often receive conflicting directions.

### Work Ambiguity

WA1 Clear planned goals/objectives exist for my job.*

WA2 I know how my performance is going to be evaluated.*

WA3 I know exactly what is expected of me.*

### Work Overload

WO1 I feel that I just don't have time to take an occasional break.

WO2 I am responsible for an almost unmanageable number of projects or assignments at the same time.

WO3 I simply have more work to do than can be done in an ordinary day

WO4 Overall, I have too much work to do on this job.

## SECTION C. The Brief Index of Affective Job Satisfaction (BIAJS)

JS1 I find real enjoyment in my job.

JS2 I like my job better than the average person.

JS3 Most days I am enthusiastic about my job.

JS4 I feel fairly well satisfied with my job.

*Note:* * Reverse-coded items.