

## **The Effects of Job Rotation, Work-Family Conflict, and Job Stress on Performance A Case Study at The Financial Audit Board of the Republic of Indonesia**

**Livia Husse, Puspita Wulansari**  
Telkom University, Indonesia

Email: liviahusse@gmail.com<sup>1</sup> · puspitawulansari@telkomuniversity.ac.id<sup>2</sup>

---

### **Abstract**

The Financial Audit Board of the Republic of Indonesia (BPK RI) is a state institution responsible for auditing state finances, and its performance plays an essential role in safeguarding them. This study aims to analyze the influence of job rotation, work-family conflict, and job stress on performance at the BPK RI. These three variables were chosen because they often serve as sources of psychological stress and complex adaptation for employees, which can affect both employee performance and organizational outcomes. The research method employed is quantitative, with data collected through an online questionnaire. The sample was selected using purposive sampling, resulting in 405 respondents, all of whom were employees at the BPK RI Head Office. Hypothesis testing was conducted using SEM (Structural Equation Modeling) with the aid of PLS (Partial Least Squares), supported by SmartPLS 4 software. The results indicate that job rotation and job stress significantly influence performance. Specifically, job rotation has a positive effect, while job stress has a negative effect. The work-family conflict variable shows a negative, though not statistically significant, effect on performance. These findings can benefit the Financial Audit Board of the Republic of Indonesia (BPK RI) in improving both employee and organizational performance, while also serving as a useful reference for further research in the field of HR management.

---

**Keywords:** job rotation, work-family conflict, job stress, performance, BPK RI.

**This article is licensed under a [Creative Commons Attribution-ShareAlike 4.0 International](https://creativecommons.org/licenses/by-sa/4.0/)**



---

## **INTRODUCTION**

Organizational performance is a key indicator in assessing the effectiveness and efficiency of organizational task implementation, particularly in the public sector (Rahmawati et al., 2017). Badrianto et al. (2022) state that performance can be interpreted as the process of carrying out tasks, which includes actions to complete assigned work and achieving results from that work. In the context of government organizations, performance reflects the extent to which an institution is able to manage human resources to achieve its strategic goals (Zhou, 2023). Armstrong (2020) emphasized that planned and consistent human resource management (HRM) significantly determines individual contributions to achieving organizational goals. Research by Alsakarneh et al. (2024) also revealed that good HRM practices, such as rigorous selection and fair reward systems, can increase employee engagement, ultimately impacting overall organizational performance.

The Financial Audit Board of the Republic of Indonesia (BPK RI) performs a state financial audit function that demands high professionalism from its employees (Andriani, 2024; Riknawati et al., 2025; Wardhani & Sudaryati, 2021). Ulum and Wulansari (2025) stated that performance is an employee's success in completing their work, and the manifestation of that success. One of the human resource management strategies implemented by the BPK is job rotation, which aims to maintain independence, increase employee capacity, and prevent burnout (Robbins & Judge, 2017). However, a peer review by the German, Australian, and Swiss SAIs in 2017 found that the implementation of rotation at the BPK was not fully aligned with international best practices. Issues such as uneven distribution of auditors, high rotation costs, and operational inefficiencies indicated that the implementation of job rotation required a more in-depth evaluation.

Job rotation that is not designed with employees' psychological and social well-being in mind can negatively impact work-family balance. Research by Nurkhayati and Khasbulloh (2023) shows that job rotation can increase work-family conflict and job stress, which can lead to decreased performance. This is in line with the findings of Wang and Guo (2024) and Obrenovic et al. (2020), which state that work-family conflict negatively impacts employee work engagement and psychological well-being. Furthermore, data from the BPK Human Resources Bureau from 2023–2024 show that family reasons are the primary cause for employee consultations with the Employee Care Center (ECC), indicating that the issue of work-family balance is a significant concern within the BPK workplace.

Job stress is also a major factor affecting employee productivity and effectiveness. According to Hasibuan (2016), job stress arises from a mismatch between work demands and an individual's ability to cope. Dudija et al. (2022) further state that job stress arises from environmental demands, and each individual's response to these demands can vary. The 2024 BPK ECC report, through an assessment using the Job Stress Scale, found that 40% of employees experienced anxiety, 24% experienced stress, and 18% experienced moderate to severe symptoms of depression. Research by Saleh and Shahidan (2023) also supports that job stress directly contributes to increased absenteeism and turnover intentions, as well as reduced individual performance in public sector organizations.

This study is novel because it specifically investigates how job rotation within a government financial audit organization (BPK RI) affects work-family conflict and job stress, and in turn, how these factors influence employee performance. While previous research has examined job rotation in private sector organizations or in other public sectors (Nurkhayati & Khasbulloh, 2023; Wang & Guo, 2024), these studies often focused on general productivity, employee engagement, or organizational outcomes without accounting for the unique psychological and social dynamics in highly specialized audit institutions. Unlike prior studies conducted in commercial or regional government contexts, this research captures the distinctive pressures faced by auditors at the BPK, including high accountability, complex audit procedures, and mandatory rotation practices, which can exacerbate work-family conflict and job stress.

Based on these conditions, this study aims to empirically examine the effects of job rotation, work-family conflict, and job stress on employee performance at the Financial Audit Board of the Republic of Indonesia (BPK RI). This research is expected to contribute to the development of more adaptive public sector HR policies that are oriented towards employee welfare, while also supporting the achievement of overall organizational performance. The findings of this study are expected to be relevant not only to the BPK but also to other government agencies facing similar challenges in human resource management.

### **RESEARCH METHOD**

This study employed a quantitative research design, focusing on numerical data collection and statistical analysis to test the relationships between variables. The research approach was descriptive and causal, involving four variables: Job Rotation (X1), Work-Family Conflict (X2), Job Stress (X3), and Performance (Y). The variables were measured using 34 statement items on a 5-point Likert scale (1 = Strongly Disagree to 5 = Strongly Agree). Data were collected through an online questionnaire distributed to employees of the BPK Head Office, with 405 respondents participating. The data were analyzed using descriptive statistics and Structural Equation Modeling with the Partial Least Squares (PLS) method, processed with SmartPLS 4.0.

### **RESULT AND DISCUSSION**

#### **Validity and Reliability Analyses**

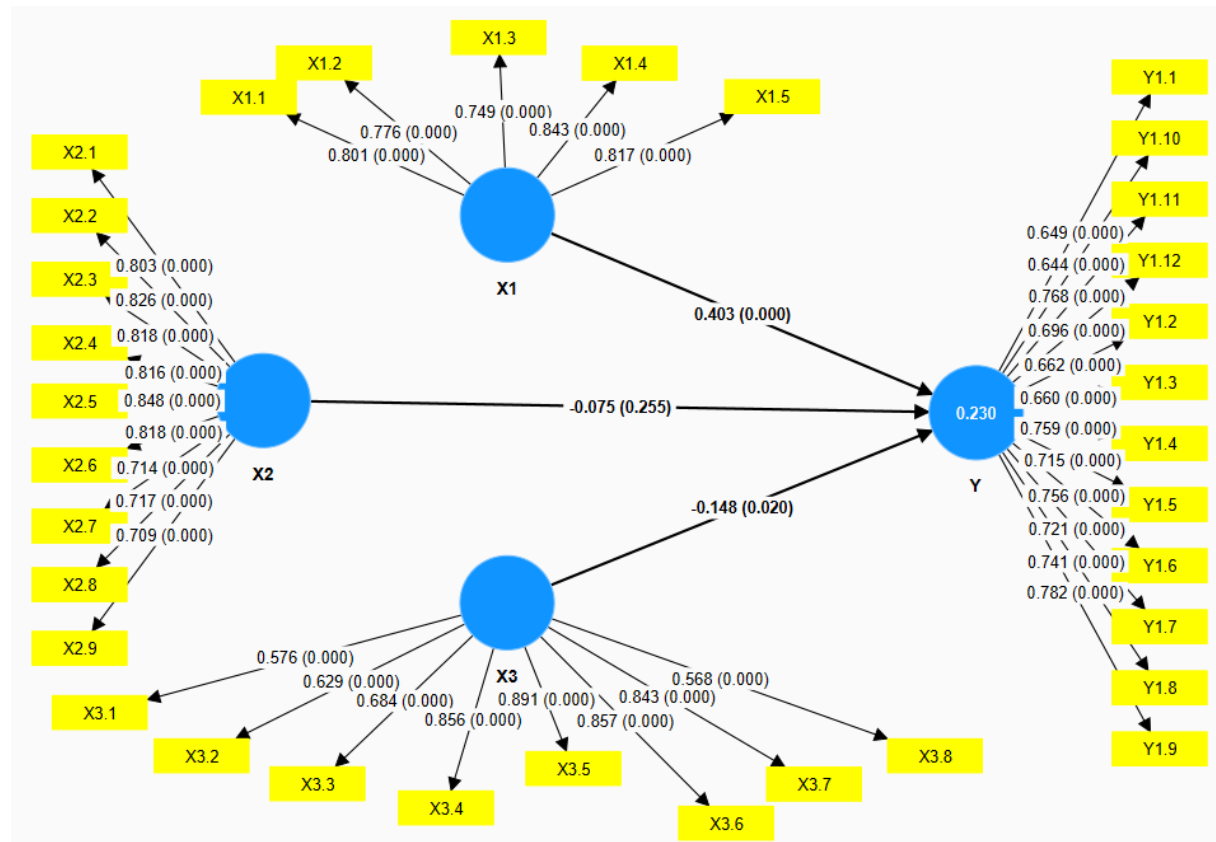
**Table 1. Validity and Reliability Test**

<b>Indicator</b>	<b>Outer Loading</b>	<b>Result</b>	<b>CR</b>	<b>CA</b>	<b>AVE</b>	<b>Result</b>
<b>Job Rotation (X<sub>1</sub>)</b>			0.898	0.857	0.637	Reliable
I believe job rotation is a type of job training.	0.801	Valid				
Job rotation broadens my knowledge and skills in other areas.	0.776	Valid				
I am willing to accept job rotation now.	0.749	Valid				
I believe job rotation is an excellent system.	0.843	Valid				
I like job rotation.	0.817	Valid				
<b>Work Family Conflict (X<sub>2</sub>)</b>			0.936	0.923	0.620	Reliable
My job keeps me from family activities more than I'd like.	0.803	Valid				
The time I have to devote to work prevents me from participating equally in household responsibilities and activities.	0.826	Valid				
I have to miss family activities because of the amount of time I have to spend on work responsibilities.	0.818	Valid				
When I get home from work, I'm often too tired to participate in family activities/responsibilities.	0.816	Valid				
I often feel so emotionally drained when I get home from work that it prevents me from contributing to my family.	0.848	Valid				

<b>Indicator</b>	<b>Outer Loading</b>	<b>Result</b>	<b>CR</b>	<b>CA</b>	<b>AVE</b>	<b>Result</b>
Because of all the pressure at work, sometimes when I get home I'm too stressed to do the things I enjoy.	0.818	Valid				
The problem-solving behaviors I use at work are not effective in solving problems at home.	0.714	Valid				
Behaviors that are effective and necessary for me at work would be counterproductive at home.	0.717	Valid				
The behaviors I engage in at work are not helping me be a better parent and spouse.	0.709	Valid				
<b>Job Stress (X<sub>3</sub>)</b>			0.909	0.890	0.561	Reliable
I feel like I have a lot to do and too little time.	0.576	Valid				
I feel like I'm under pressure when I take leave, even if I take a day off.	0.629	Valid				
I feel like many of my coworkers are exhausted by organizational targets.	0.684	Valid				
I'm anxious about my work.	0.856	Valid				
I feel like work is putting too much pressure on me.	0.891	Valid				
I often feel like work is a huge burden.	0.857	Valid				
I feel tight in my chest when I think about work.	0.843	Valid				
I feel guilty when I take leave.	0.568	Valid				
<b>Performance (Y)</b>			0.926	0.912	0.510	Reliable
I successfully plan my work so that I complete it on time.	0.649	Valid				
I keep in mind the work outcomes I need to achieve.	0.662	Valid				
I am able to set priorities.	0.660	Valid				
I am able to carry out my work efficiently.	0.759	Valid				
I manage my time well.	0.715	Valid				
I take on challenging assignments when they become available.	0.756	Valid				
I strive to keep my work-related knowledge up-to-date.	0.721	Valid				
I strive to keep my work skills up-to-date.	0.741	Valid				
I find creative solutions to new problems.	0.782	Valid				
I take on additional responsibilities.	0.644	Valid				
I continually seek new challenges in my work.	0.768	Valid				
I actively participate in meetings and/or consultations.	0.696	Valid				

As shown in Table 1 above, all constructs in this model, consisting of Job Rotation, Work Family Conflict, Job Stress, and Performance, meet the criteria for convergent validity and high construct reliability based on the standards of CR > 0.70, CA > 0,70 and AVE > 0.50.

### SEM (Structural Equation Modelling) and Hypotheses



**Figure 1. Structural Equation Modeling (SEM)**

As shown in figure 1 above, the structural model demonstrates significant relationships between Job Rotation (X1) - Performance (Y) and Job Stress (X3) - Performance (Y). Job rotation (X1) has a coefficient of 0.403 with a p-value of 0.000. Work-family conflict has a coefficient of -0.075 with a p-value of 0.255. Job stress has a coefficient of 0.148 with a p-value of 0.020. From the criteria of p-value (0,05) and direction of coefficient, the results indicate that Job rotation (X1) and Job stress (X3) significantly influence performance (Y). Job rotation has a positive effect, while job stress has a negative effect. The work-family conflict (X2) has a negative but not significant effect on performance (Y).

### Hypotheses

**Table 2. Hypothesis Testing**

Hypotheses	Coefficien t	T value	P value	Result
H <sub>1</sub> : Job Rotation - > Performance	0,403	9,366	0,00	Accepted
H <sub>2</sub> : Work Family Conflict – > Performance	-0,075	1,139	0,255	Rejected
H <sub>3</sub> : Job Stress – > Performance	-0,148	2,326	0,020	Accepted

*T-table 1,966*

## R Square Model

Table 3. R Square	
Variable	<i>R Square</i>
Performance	0,230

Based on Table 3, the R-Square value for the dependent variable Y\_Performance is 0.230, indicating that this model can explain 23% of the variation in employee performance influenced by the independent variables. This value is categorized as weak but still acceptable in the context of social research. According to Hair et al. (2022), in the social sciences, it is quite common to observe an  $R^2$  value of 0.20 as an acceptable value, especially for complex models involving human behavior. Therefore, an  $R^2$  of 0.230 can still be scientifically justified, where psychological and behavioral factors are influenced by various complex dimensions.

## Discussion

The research findings show that a) job rotation has a coefficient of 0.403 with a t-statistic of 9.366 and a p-value of 0.000; b) work-family conflict has a coefficient of -0.075 with a t-statistic of 1.139 and a p-value of 0.255; c) job stress has a coefficient of 0.148 with a t-statistic of 2.326 and a p-value of 0.020.

The result of this study shows that job rotation has a positive and significant effect on performance at the Financial Audit Board of Indonesia (BPK). Effective job rotation improves performance. Conversely, ineffective job rotation decreases performance. The results of this study are in line with previous findings by Selina et al. (2024) which showed that job rotation can help overcome boredom, improve knowledge and skills, and help determine suitable jobs.

Work-family conflict has a negative but insignificant impact on performance at the Audit Board of Indonesia (BPK). Higher levels of work-family conflict tend to decrease performance, but this effect is not statistically strong enough to be concluded as having an impact in the population. Another study with similar results was by Lengkey dan Lengkong (2020), which showed that work-family conflict had an insignificant effect on the performance of North Sulawesi regional police officers.

Job stress has a negative and significant impact on performance at the Audit Board of Indonesia (BPK). High levels of job stress can decrease employee performance. Stress can lead to higher or lower performance. The right level of job stress can enable individuals to perform optimally. However, excessive work pressure can also negatively impact performance by Dudija et al., (2023). This finding aligns with research by Asmoro et al. (2021), which found that high levels of job stress can decrease productivity and work effectiveness among civil servants. Complexity and high-level workloads can be a source of chronic stress, especially when not balanced with adequate organizational support. Therefore, these findings emphasize the importance of managing stress in the workplace through various interventions such as stress management training, workload adjustments, providing adequate rest periods, and increasing social and psychological support from superiors and coworkers.

### **CONCLUSION**

The study concluded that job rotation at the Financial Audit Board (BPK) was fairly effective and had a positive, significant effect on employee performance, demonstrating that well-planned rotation strategies enhance adaptability and contributions to organizational goals. Job stress, however, had a significant negative impact on performance, while work-family conflict, though generally low, showed a negative but insignificant effect, suggesting that most employees maintained a healthy work-family balance. Overall, employee performance was good but could be further improved by addressing psychosocial factors in the workplace. The findings underscore the importance of competency-based rotation systems, supportive work-family policies, and preventive stress management programs. Future research could explore longitudinal effects of job rotation and stress management initiatives to better understand their sustained impact on employee performance and well-being.

### **REFERENCES**

- Alsakarneh, A., & Alshurideh, M. (2023). The effectiveness of human resource management practices on increasing organizational performance and the mediating effect of employee engagement.
- Andriani, H. (2024). The position of the Financial Audit Agency in examining regional financial management and responsibility of West Sumatra Province. *Ekasakti Journal of Law and Justice*, 2(2), 116–128.
- Armstrong, M. (2020). *Armstrong's handbook of human resource management practice* (15th ed.). Kogan Page.
- Asmoro, P. H., Saraswati, E., & Baridwan, Z. (2022). The effect of auditor rotation, fee, tenure and professional skepticism on audit quality. *International Journal of Research in Business and Social Science*, 11(8), 221–231.
- Badrianto, Y., Wulansari, P., Saluy, A. B., Sudirman, A., Hoki, L., Tarigan, F. A., ... & Wairisal, P. L. (2022). *Kinerja dan produktivitas dalam organisasi*. Media Sains Indonesia.
- Dudija, N., Indiyati, D., Sinaga, D. S., Sary, F. P., Wulansari, P., Rahmasari, L. F., ... & Fitriani, A. (2022). *Psikologi industri dan organisasi*. Penerbit Widina.
- Hasibuan, M. S. P. (2016). *Manajemen sumber daya manusia* (Edisi Revisi). Bumi Aksara.
- Lengkey, M. F., Nelwan, O. S., & Lengkong, V. P. K. (2020). Analisis work family conflict dan stres kerja terhadap kinerja pegawai melalui komitmen organisasi sebagai variabel intervening di Polda Sulut. *Jurnal EMBA: Jurnal Riset Ekonomi, Manajemen, Bisnis dan Akuntansi*, 8(4), 1129–1141. <https://doi.org/10.35794/emba.v8i4.31517>
- Nurkhayati, & Khasbulloh, M. W. (2023). Pengaruh work family conflict, rotasi kerja dan stres kerja terhadap kinerja pegawai dengan kepuasan kerja sebagai variabel intervening (Studi kasus di Kantor Pelayanan Pajak Pratama Tegal). *Jurnal Riset Ilmiah*, 2(4), 1120–1134.
- Obrenovic, B., Khudaykulov, A., & Khan, M. A. S. (2020). Work-family conflict impact on psychological safety and psychological well-being: A job performance model.

- Frontiers in Psychology*, 11, 475.
- Rahmawati, A., Haerani, S., Taba, M. I., & Hamid, N. (2017). Measures of organizational effectiveness: Public sector performance. *Social Sciences*, 5(2), 2016.
- Riknawati, A., Daraba, D., & Ernawati, D. P. (2025). Implementation of BPK corporate university policy at the State Financial Audit Education and Training Agency of BPK RI. *INFOKUM*, 13(1), 144–160.
- Robbins, S. P., & Judge, T. A. (2017). *Organizational behavior* (17th ed.). Pearson Education.
- Saleh, H., & Shahidan, N. S. (2023). Work stress and its impact on employee performance, turnover, and absenteeism: A comprehensive study at E & E manufacturing. *International Journal of Magistravitae Management*, 1(2).
- Ulum, B., & Wulansari, P. (2025). The influence of digital leadership and digital competence on employee performance mediated by job satisfaction in health services in Tarakan City. *The Eastasouth Journal of Social Science and Humanities*, 2(3), 498–517.
- Wang, Y., Lu, H., & Guo, X. (2024). The impact of work–family conflict on organizational performance: The mediating role of work engagement.
- Wardhani, D. K., & Sudaryati, E. (2021). Enforcement the BPK auditor code of conduct to improve state financial management. *Journal of Accounting Science*, 5(1), 1–16.
- Zhou, L. (2023). Linkage between strategic human resource management and organisational effectiveness in enterprises combining multivariate statistical analysis methods. *Applied Mathematics and Nonlinear Sciences*, 9(1).

---

**Copyright holders:**  
**Livia Husse, Puspita Wulansari (2025)**

**First publication right:**  
**AJEMB – American Journal of Economic and Management Business**

---