

THE EFFECT OF WORKLOAD, JOB SATISFACTION, WORK-LIFE BALANCE, AND SOCIAL SUPPORT ON EMOTIONAL EXHAUSTION IN EMPLOYEES

Regita Dwi Cahyaningrum¹, Yuni Kasmawati²

¹ Management Study Program, Faculty of Economics and Business, Budi Luhur University

² Master of Management Study, Faculty of Economics and Business, Budi Luhur University

*Correspondence**:

Budi Luhur University, Jl. Ciledug Raya, RT.10/RW.2, Petukangan Utara, Kec. Pesanggrahan, Kota Jakarta Selatan, Daerah Khusus Ibukota Jakarta 12260 | e-mail: regitadwi88@gmail.com

Abstract

Objective: This study aims to examine the influence of workload, job satisfaction, work-life balance, and social support on emotional exhaustion among employees of public accounting firms.

Design/Methods/Approach: The research method used is quantitative descriptive. The data analysis technique employed in this study is multiple linear regression. The sampling method used in this research is saturation sampling, with a total sample size of 93 employees. Data were collected through a questionnaire using a Likert scale, which was processed using Microsoft Excel 2019 and SmartPLS version 4.1.0.9.

Findings: The results of this study indicate that the variables of workload and work-life balance have a positive and significant effect on emotional exhaustion. Meanwhile, the variables of job satisfaction and social support have a negative and insignificant effect on emotional exhaustion.

Originality/Value: The novelty of this study lies in the results that are different from previous studies, thus proving that the results of the research presented by previous researchers are inconsistent.

Practical/Policy implication: These findings are expected to help reduce the level of emotional exhaustion among employees of public accounting firms.

Keywords: Workload, Job Satisfaction, Work-Life Balance, Social Support, and Emotional Exhaustion

JEL Classification: M1, M5

Received February 21, 2025 ; Received in revised form March 3, 2025 .Accepted: March 17,2025

Introduction

A Public Accounting Firm is a business entity that runs a business in providing accounting, auditing, consulting, and tax services. This business can run because of employees who provide good professional service to clients. Thus, it is necessary to regulate employee involvement in all company activities.

Human Resource Management (HRM) is the science or art of regulating the relationship and role of the workforce to be effective and efficient in helping the realization of the goals of the Company, employees, and the community. If the management of human resources is not optimal, it can result in the appearance of physical and psychological fatigue, where one of the psychological fatigues felt by everyone is, (Hasibuan, 2005)Emotional Exhaustion (Emotional Exhaustion). Emotional Exhaustion is a state where the feeling of fatigue in the individual is due to the depletion of the source of emotions. When an individual feels (Maslach & Goldberg, 1998)emotional exhaustion with characteristics commonly observed in everyday life to the following: prolonged anxiety and stress, difficulty concentrating, difficulty sleeping, easily provoked by emotions, frequent daydreaming, driven to do bad things, numbness, fatigue easily, loss of enthusiasm. (Lim et al., 2024)Emotional Exhaustion can have a negative impact on employee performance and productivity to the point that it can hinder the company's growth.

Public Accounting Firms (KAP) face significant challenges related to emotional exhaustion among employees, this is due to high workloads, tight deadlines, and lack of support from colleagues or superiors, where employees feel difficulty concentrating, feeling anxious, and losing enthusiasm due to monotonous routines. Previous research has identified a variety of factors that influence emotional exhaustion, including workload, job satisfaction, work-life balance, and social support, with varying results regarding the relationship between these factors and emotional exhaustion.

With work demands that are always increasing, it can cause an imbalance between high workloads and individual resource capabilities, which can trigger emotional exhaustion. The later you are in overcoming the

workload problems experienced by employees, the more difficult it is to overcome emotional exhaustion. In addition to workload, job satisfaction can be another factor that affects emotional exhaustion. When job satisfaction is not achieved, it will have an impact on providing an unpleasant feeling in carrying out their work, if this happens often, it will cause an individual feeling of emotional fatigue.

Another factor that can affect emotional exhaustion is work-life balance. The imbalance between work and personal life of employees can cause emotional exhaustion, but when balance occurs, it will have a positive impact on every responsibility for each individual's work.

The next factor that can affect emotional exhaustion is social support. Receiving social support can help individuals overcome the emotional exhaustion they are experiencing, because individuals feel they are receiving help and do not feel alone in facing difficulties. The purpose of this study is to find out how much workload, job satisfaction, work-life balance, and social support affect the emotional exhaustion experienced by employees.

Literature Review and Hypotheses Development

Workload

Workload is a condition that requires the completion of many tasks with insufficient time constraints to complete the task. Workload refers to the demands of work that must be completed by employees within a certain period. If the employee's ability exceeds the demands of the job, later there will be boredom. On the other hand, if the employee's ability is under the demands of the job, then excess fatigue will arise (Juru & Wellem, 2022)(Nadapdap et al., 2024)

It can be concluded that workload is a condition of inability where employees are required to complete many tasks with insufficient time limits. Workload is an important factor that causes negative feelings at work in employees because it will have an impact in the form of feeling tired. This supports several studies conducted by , , , explaining that it has a positive and significant relationship with categories that are still varied. Based on this conclusion, the following hypothesis is proposed,(Grobelna, 2021)(Kurniawan & Almasdi, 2022)(Sari & Solahuddin, 2024)(Situmorang & Heryjanto, 2023)(Buruck et al., 2020)

H1: Workload Affects Emotional Exhaustion

Job Satisfaction

Job satisfaction is a positive attitude possessed by employees, which includes individual feelings and behaviors towards their work. This is reflected in the assessment of the work done as a sense of appreciation in achieving the important values of the work. Job satisfaction is the positive feelings and attitudes of an employee towards his or her job who are satisfied with his job.(Afrianti & Indra, 2024)(Nawawi & Tony, 2022)

It can be concluded that job satisfaction is a positive feeling that an employee receives towards the achievements received and a sense of appreciation for the results of completing their work. Partially, job satisfaction has a negative influence on emotional exhaustion, as shown from research conducted by , , , has a negative and significant influence, while stating a positive influence on a low scale.(Situmorang & Heryjanto, 2023)(Hidayat, 2021)(Hassan & Ibourk, 2021)(Prajog, 2019)(Fitri & Suwarsi, 2022)

H2 : Job Satisfaction Affects Emotional Exhaustion

Work-Life Balance

Work-Life Balance refers to the extent to which individuals are engaged and satisfied in terms of time as well as psychological involvement in their roles in their professional and personal lives (spouses, parents, family, friends and community members) and the absence of conflict between the two roles. (Wijaya, 2020)Work-life balance is defined as a situation in which the demands and satisfaction levels of an individual with his or her professional and personal life are balanced, both in terms of time management, role balance and satisfaction levels.(Fauziah et al., 2024)

It can be concluded that work-life balance is an individual's effort in managing time to achieve a balance between professional or work life and personal and family life. Partially, work-life balance has a negative influence on emotional exhaustion, as shown from research conducted by , has a negative and significant influence, while, states a positive and significant relationship.(Sihaloho & Indrawati, 2021)(Wei & Ye, 2022)(Fauziah et al., 2024)(Ahad et al., 2024)(Wardani & Firmansyah, 2019)

H3 : Work-Life Balance Berpengaruh Terhadap Emotional Exhaustion

Social Support

Social support refers to the perceived comfort, care, self-esteem, or help that an individual receives from another individual or another group. Social support is feedback from others that shows that a person is loved,

cared for, valued, and respected, as well as engaged in a network of mutual communication and obligations. (Sarafino & Smith, 2011)(Ibda, 2023)

It can be concluded that social support is a good relationship by providing encouragement from individuals or groups to someone who is accepted in solving a problem to cause feelings of comfort, concern, appreciation, and increase their confidence. Partially, social support has a negative influence on emotional exhasution, as shown from research conducted by, has a negative and significant influence, while states a positive and significant influence.(Ratih et al., 2023)(Hamzah, 2019)(Nadia & Murkhana, 2022)(Angreani, 2020)(Putra, 2021)

H4: Social Support Affects Emotional Exhaustion

Method

The method in this study is a quantitative method with the aim of testing the hypothesis that has been determined. The sampling technique uses saturated sampling with a population of 93 employees. The model used in this study is a multiple linear regression model. Data analysis techniques include outer model tests, inner model tests, and hypothesis tests. Data processing using SmartPLS 4.1.0.9 software.

Results and Discussion

The primary data submitted was in the form of a questionnaire submitted to all auditors working in the Public Accounting Firm as many as 93 employees, but only 66 employees were willing to fill out the questionnaire.

Descriptive Statistical Results

The results of descriptive statistics were carried out to show the results of the average evaluation of the number of indicators. The workload variable got the highest mean value, at 4.66. This was followed by the work-life balance variable of 4.65, the emotional exhaustion variable of 4.62, the largest job satisfaction variable of 4.39, and the lowest was the social support variable of 3.99. The following are the results of the data obtained for each variable:

Table 1. Variable Descriptive Statistics Emotional Exhaustion (Y)

Emotional Exhaustion (Y)		Average score	Interpretation
Indicator	Item		
Loss of Interest	EE1.1	4,58	Very High
	EE1.2	4,53	Very High
Total Average Score		4,55	Very High
Loss of Spirit	EE2.1	4,62	Very High
	EE2.2	4,62	Very High
Total Average Score		4,62	Very High
Time Pressure	EE3.1	4,61	Very High
	EE.3.2	4,73	Very High
Total Average Score		4,67	Very High
Physical Fatigue	EE4.1	4,76	Very High
	EE4.2	4,76	Very High
Total Average Score		4,76	Very High
Anxious	EE5.1	4,45	Very High
	EE5.2	4,59	Very High
Total Average Score		4,52	Very High
Total Total Average Score of Emotional Exhaustion Variable (Y)		4,62	Very High

Source: Self-Processed Data, 2024

In the emotional exhaustion variable, there are 5 indicators, with a value of 4.62. Based on the results in table 1, the emotional exhaustion variable can be categorized as very high by employees so that it can prove that employees strongly agree that they feel emotional exhaustion. The dominant indicator that proves that employees agree is physical fatigue of 4.76 which is shown from the condition where employees often feel tired when they wake up in the morning and feel an increase in physical fatigue felt while working.

Table 2. Descriptive Statistics of Workload Variables (X1)

Workload (X1)	Average score	Interpretation
---------------	---------------	----------------

Indicator	Items		
Targets to be achieved	BK1.1	4,64	Very High
	BK1.2	4,59	Very High
Total Average Score		4,61	Very High
Time Constraints	BK2.1	4,58	Very High
Total Average Score		4,58	Very High
Work Facilities and Infrastructure	BK3.1	4,67	Very High
	BK3.2	4,71	Very High
Total Average Score		4,69	Very High
Somatic (Physical) Factors	BK4.1	4,74	Very High
	BK4.2	4,82	Very High
Total Average Score		4,78	Very High
Psychological Factors	BK5.1	4,68	Very High
	BK5.2	4,64	Very High
Total Average Score		4,66	Very High
Total Average Score of Workload Variables (X1)		4,66	Very High

Source: Self-Processed Data, 2024

In the workload variable there are 5 indicators, with a value of 4.66. Based on the results in table 2, the workload variable can be categorized as very high by employees so that it can prove that employees strongly agree that they feel a high workload. The dominant indicator that proves that employees agree is the somatic (physical) factor of 4.78 which is shown from the condition where employees often experience headaches due to work and often feel pain in the back, neck, or shoulders due to the work done.

Table 3. Descriptive Statistics of Job Satisfaction Variables (X2)

Job Satisfaction (X2)		Average score	Interpretation
Indicator	Items		
Love the Job	KK1.1	4,55	Very High
Total Average Score		4,55	Very High
Job Performance	KK2.1	4,39	Very High
	KK2.2	4,21	Very High
Total Average Score		4,30	Very High
Upak/Salary	KK3.1	4,36	Very High
	KK3.2	4,30	Very High
Total Average Score		4,33	Very High
Sum of Total Average Score of Job Satisfaction Variable (X2)		4,39	Very High

Source: Self-Processed Data, 2024

In the job satisfaction variable, there are 3 indicators, with a value of 4.39. Based on the results in table 3, the job satisfaction variable can be categorized as very high by employees so that it can prove that employees strongly agree that they feel high job satisfaction. The dominant indicator that proves that employees agree is love the job of 4.55 which is shown from the condition where employees feel happy after completing the tasks given.

Table 4. Variable Descriptive Statistics Work-Life Balance (X3)

Work-Life Balance (X3)		Average score	Interpretation
Indicator	Items		
Balance of Time at Work and Outside of Work	WLB1.1	4,67	Very High
Total Average Score		4,67	Very High
Accountability to the Company and to the Family	WLB2.1	4,76	Very High
Total Average Score		4,76	Very High
Socialize Outside of Work	WLB3.1	4,67	Very High
	WLB3.2	4,67	Very High
Total Average Score		4,60	Very High
Have time to do hobbies	WLB4.1	4,53	Very High
	WLB4.2	4,62	Very High
Total Average Score		4,58	Very High
Total Average Score of Work-Life Balance Variable (X3)		4,65	Very High

In the work-life balance variable, there are 4 indicators, with a value of 4.65. Based on the results of the questionnaire distribution in table 4, the work-life balance variable can be categorized as very high by employees so that it can prove that employees strongly agree that they feel a high work-life balance. The dominant indicator that proves that employees agree is accountability to the company and family at 4.76 which is shown from the condition where employees are able to divide responsibilities between work and family affairs.

Table 5. Descriptive Statistics of Social Support Variables (X4)

Social Support (X4)		Average score	Interpretation
Indicator	Items		
Emotional Support	DS1.1	4,08	High
	DS1.2	3,98	High
Total Average Score		4,03	High
Instrumental Support	DS2.1	4,05	High
	DS2.2	3,94	High
Total Average Score		3,99	High
Award Support	DS3.1	3,86	High
	DS3.2	3,85	High
Total Average Score		3,86	High
Informative Support	DS4.1	4,21	Very High
	DS4.2	3,92	High
Total Average Score		4,07	High
Total Social Support Variable Average Score (X4)		3,99	High

Source: Self-Processed Data, 2024

In the social support variable, there are 4 indicators, with a value of 3.99. Based on the results of the questionnaire distribution in table 5, the social support variable can be categorized as high by employees so that it can prove that employees strongly agree that they feel high support from the surroundings. The dominant indicator that proves that employees agree is informative support of 4.07 which is shown from the condition that employees have access to information for job needs and feel that they receive adequate direction from their superiors when facing new tasks.

Statistical Test Results

The results of the statistical test are as follows:

Measurement Model Analysis (Outer Model)

This test is to find out the relationship between latent variables and their indicators in detail.

Convergent Validity

Table 6. Loading Factor

	Y Emotional Exhaustion	X1 Workload	X2 Job Satisfaction	X3 Work-Life Balance	X4 Social Support
EE1	0.769				
EE2	0.876				
EE3	0.799				
EE4	0.784				
EE5	0.751				
BK1		0.823			
BK3		0.705			
BK4		0.839			
BK5		0.834			
KK1			0.623		
KK2			0.989		
KK3			0.989		
WLB1				0.926	
WLB2				0.859	
WLB3				0.913	

	<i>Y Emotional Exhaustion</i>	<i>X1 Workload</i>	<i>X2 Job Satisfaction</i>	<i>X3 Work-Life Balance</i>	<i>X4 Social Support</i>
WLB4				0.774	
DS1					0.867
DS2					0.939
DS3					0.913
DS4					0.946

Source: SmartPLS v.4.1.0.9

Loading factors are used to determine the extent to which an indicator is able to review variables in research. In the SmartPLS test, the standardization for the loading factor assessment is 0.60 so that all indicators that have a loading value of > 0.60 state that they are able to meet the convergent (Chin, 1998) **validity**. Based on table 6, all indicators have met the criteria so that they can be declared valid.

Average Variances Extracted (AVE)

Table 7. Average Variance Extracted (AVE)

Average Variance Extracted (AVE)	
X1 Workload	0.644
X2 Job Satisfaction	0.782
X3 Work-Life Balance	0.757
X4 Social Support	0.840
Y Emotional Exhaustion	0.635

Source: SmartPLS v.4.1.0.9

AVE is used to determine the validity of each variable being studied. In the SmartPLS test, the standardization for AVE assessment is 0.5. Based on table 7, it is stated that the value of each latent variable > 0.5. It can be concluded that this study meets the requirements of the Average Variance Extracted (AVE) test. (Musyaffi et al., 2021)

Discriminate Validity Test

Table 8. Cross Loadings

	<i>Y Emotional Exhaustion</i>	<i>X1 Workload</i>	<i>X2 Job Satisfaction</i>	<i>X3 Work-Life Balance</i>	<i>X4 Social Support</i>
EE1	0.769	0.609	0.264	0.537	0.056
EE2	0.876	0.824	0.585	0.563	0.241
EE3	0.799	0.637	0.605	0.675	0.311
EE4	0.784	0.667	0.385	0.437	0.176
EE5	0.751	0.591	0.331	0.548	0.246
BK1	0.728	0.823	0.451	0.555	0.411
BK3	0.580	0.705	0.600	0.492	0.386
BK4	0.710	0.839	0.553	0.421	0.186
BK5	0.671	0.834	0.470	0.506	0.116
KK1	0.125	0.189	0.623	0.338	0.361
KK2	0.583	0.666	0.989	0.581	0.432
KK3	0.560	0.645	0.989	0.577	0.400
WLB1	0.674	0.608	0.698	0.926	0.445
WLB2	0.538	0.472	0.421	0.859	0.482
WLB3	0.658	0.567	0.510	0.913	0.345
WLB4	0.519	0.472	0.356	0.774	0.173
DS1	0.100	0.155	0.241	0.211	0.867
DS2	0.195	0.280	0.300	0.333	0.939
DS3	0.286	0.374	0.576	0.439	0.913
DS4	0.275	0.331	0.340	0.436	0.946

Source: SmartPLS v.4.1.0.9

Cross Loadings are used to compare the correlation of an indicator with its construct and the construct of another block. If the correlation between the indicator and its construct is higher than the correlation with other block constructs, it indicates that the construct predicts the size of their block better than the other

blocks (Haryono, 2016). It can be seen in table 8, after comparing the intended cross loading values to be greater than the cross loading values of other blocks, it is declared valid.

Reliability Test

Table 9. Reliability Test

	Cronbach's Alfa	Composite Reliability (rho_c)
X1 Workload	0.814	0.878
X2 Job Satisfaction	0.870	0.912
X3 Work-Life Balance	0.892	0.925
X4 Social Support	0.941	0.955
Y Emotional Exhaustion	0.856	0.897

Source: SmartPLS v.4.1.0.9

Cronbach's Alpha was conducted by comparing from questionnaire data and Composite Reliability was conducted by comparing the results of outer loadings. Both of these things are used to determine the feasibility of each variable being studied. In the SmartPLS test, the standardization for the assessment of Cronbach's Alpha and Composite Reliability is 0.7. It can be seen in table 9, stating that the value of Cronbach's Alpha and Composite Reliability > 0.7. So it is concluded that all variables are declared feasible and acceptable (Musyaffi et al., 2021).

Structural Model Analysis (Inner Model)

R-square Test

Table 10. R-square Test

	R-square	R-square adjusted
Y Emotional Exhaustion	0.768	0.752

Source: SmartPLS v.4.1.0.9

The value of the R-square is used to represent the value of the entire latent variable described by the model. In the SmartPLS test, the standardization for R-square values is 0.67, 0.33, and 0.19. It can be concluded that the model is strong, moderate, and weak. It can be seen in table 10, stating that the model used in this study is considered robust (Musyaffi et al., 2021).

F-square Test

Table 11. F-square Test

	F-Square
X1 Workload -> Y Emotional Exhaustion	1.063
X2 Job Satisfaction->Y Emotional Exhaustion	0.004
X3 Work-Life Balance->Y Emotional Exhaustion	0.249
X4 Social Support->Y Emotional Exhaustion	0.031

Source: SmartPLS v.4.1.0.9

The F-square value is used to measure how much influence is between the latent variables. In the SmartPLS test, the standardization for F-square values is 0.02, 0.15 and 0.35. It can be concluded that latent variables have small, medium, and large influences (Musyaffi et al., 2021).

Goodness of Fit (GoF)

Table 12. Goodness of Fit (GoF)

	AVE	R-Square
X1 Workload	0.644	
X2 Job Satisfaction	0.782	
X3 Work-Life Balance	0.757	
X4 Social Support	0.840	
Y Emotional Exhaustion	0.635	0.768
AVERAGE	0.732	0.768

Source: SmartPLS v.4.1.0.9

$$GoF = \sqrt{0.732 - 0.732 \times 0.768 - 0.768 \times 0.768}$$

$$GoF = \sqrt{0.732 \times 0.768}$$

$$GoF = 0.749$$

The GoF was used to evaluate the measurement model and structural model in this study. In the SmartPLS test, the standardization for Gof values is 0.10 (small), 0.25 (medium), 0.36 (high). (Haryono, 2016).

Hypothesis

Table 13. Hypothesis

	<i>Path Coefficient</i>	<i>P values</i>
X1 Workload -> Y Emotional Exhaustion	0.701	0.000
X2 Job Satisfaction -> Y Emotional Exhaustion	-0.045	0.657
X3 Work-Life Balance -> Y Emotional Exhaustion	0.328	0.043
X4 Social Support -> Y Emotional Exhaustion	-0.096	0.176

Source: SmartPLS v.4.1.0.9

Hypothesis tests are used to prove the initial conjecture of the research and form a regression equation. In the SmartPLS test, the standardization for path coefficient values is in the range of -1 and 1, where the closer to the number 1, the stronger the positive relationship and the closer to the number -1, the stronger the negative relationship. For a P-value < 0.05, where a hypothesis is acceptable (Ghozali, 2018) (Savitri et al., 2021).

H1: Workload Affects Emotional Exhaustion

Based on Table 4.13, the result obtained by the path coefficient of 0.701 states that it has a positive influence and the P-value of 0.000 states that it has a significant influence. This means that workload is able to increase emotional exhaustion. Where if the workload increases, then the emotional exhaustion experienced will also increase. Where if the workload increases, then the emotional exhaustion experienced will also increase. The highest loading factor value of 0.839 is in the Somatic Factor (Physical) indicator which is the dominant measuring factor in the workload variable. This can be seen where employees often experience headaches, pain in the back, neck, or shoulders due to the work done.

H2: Job Satisfaction Affects Emotional Exhaustion

Based on Table 4.13, the result obtained by the path coefficient of -0.045 states that it has a negative influence and the P-value of 0.657 states that it has an insignificant influence. This means that job satisfaction has not been able to reduce the level of emotional exhaustion. Where if job satisfaction increases, then the emotional exhaustion experienced will decrease. Likewise, when job satisfaction decreases, it will cause an increase in emotional exhaustion experienced. This inability can be seen from the highest loading factor value of 0.989 in the indicators of Work Achievement and Wages/Salaries, which are the most dominant factors in the job satisfaction variable, have not been able to reduce emotional exhaustion. This can be seen from employees feeling recognized by their superiors and feeling satisfied when completing the work given on time, and employees feeling satisfied with the wages/salaries received so that they can motivate them to work harder has not been able to reduce emotional exhaustion.

H3: Work-Life Balance Berpengaruh Terhadap Emotional Exhaustion

Based on Table 4.13, the result obtained by the path coefficient of 0.328 states that it has a positive influence and the P-value of 0.043 states that it has a significant influence. This means that work-life balance has a role in increasing emotional exhaustion, which is contrary to the desired expectation by the organization that work-life balance should have a negative effect on emotional exhaustion. Further analysis reveals the possibility that the two highest loading factors values in the work-life balance variables, namely 0.926 and 0.913, are in the indicators of Time Balance at Work and Outside Work and Socializing Outside the Workplace which are the most dominant factors in the work-life balance variable. It is stated that employees have enough time to relax and recuperate after work and employees have given enough time to socialize with family and friends. This has not been able to reduce the level of emotional exhaustion felt by employees.

H4: Social Support Affects Emotional Exhaustion

Based on Table 4.13, the result obtained by the path coefficient of -0.096 states that it has a negative influence and the P-value of 0.176 states that it has an insignificant influence. This means that social support has not been able to reduce the level of emotional exhaustion. Where if social support increases, then the

emotional exhaustion experienced will decrease. Likewise, when social support decreases, it will cause an increase in emotional exhaustion experienced. This inability can be seen from the highest loading factor value of 0.946 in the Informative Support indicator which is the most dominant factor in the social support variable has not been able to reduce emotional exhaustion. This is stated by employees where they have the informative access needed in their work and receive adequate direction from their superiors when given new tasks.

Conclusion and future direction

Based on the data collected through questionnaires and the results of data analysis that has been carried out using SmartPLS 4.1.0.9, there are several conclusions. First, Workload has a positive and significant effect on emotional exhaustion in employees in Public Accounting Firms. Second, Job Satisfaction has a negative and insignificant effect on emotional exhaustion in employees at Public Accounting Firms. Third, Work-Life Balance has a positive and significant effect on emotional exhaustion in employees at Public Accounting Firms. Fourth, Social Support has a negative and insignificant effect on emotional exhaustion in employees in Public Accounting Firms.

Based on the results of descriptive measurements and loading factor values, all indicators in each variable have high values but are not able to reduce the problem of emotional exhaustion felt or experienced by employees.

Implication

Frequent target changes can make employees feel overwhelmed. Therefore, management needs to plan and communicate changes clearly. Setting targets that are too high without considering the capacity of human resources can increase emotional exhaustion. Management must also provide adequate facilities and work equipment to help employees complete tasks efficiently. Physical symptoms such as headaches, back, neck, or shoulder pain indicate the need for strategies such as providing physical activity. Difficulty sleeping and the inability to control emotions due to high workloads signal the need for effective stress management. By understanding and managing these factors, management can create a healthier work atmosphere and lower levels of emotional burnout.

In addition, management needs to support the creation of a work-life balance to reduce the level of emotional exhaustion. Work flexibility policies, such as flexible working hours or remote work options, can help employees manage their working hours more efficiently. Programs that support social activities and self-development are also important.

Management should facilitate an environment that encourages collaboration and mutual support, for example through soft skills training to increase empathy and teamwork. Proper recognition of employee contributions and performance-appropriate rewards can create a sense of fairness, reduce levels of emotional burnout, and have a positive impact on the overall success of the company.

References

- Afrianti, R., & Indra, N. (2024). Pengaruh Lingkungan Kerja dan Kompensasi Terhadap Kepuasan Kerja Karyawan pada Koperasi Anugerah Mega Mandiri Abadi. *Pusat Publikasi Ilmu Manajemen*, 2, 183–192.
- Ahad, T. R., Khan, N., Subbarao, A., & Rahman, H. M. M. (2024). Unlocking work-life balance: the impact of participative leadership on reducing emotional exhaustion. *Cogent Business and Management*, 11(1). <https://doi.org/10.1080/23311975.2024.2372456>
- Angreani, S. (2020). Lingkungan Kerja dan Dukungan Sosial Terhadap Kejenuhan Kerja. *Jurnal Imiah Psikologi*, 8, 441–450. <https://doi.org/10.30872/psikoborneo>
- Buruck, G., Pfarr, A. L., Penz, M., Wekenborg, M., Rothe, N., & Walther, A. (2020). The Influence of Workload and Work Flexibility on Work-Life Conflict and the Role of Emotional Exhaustion. *Behavioral Sciences*, 10(11). <https://doi.org/10.3390/bs10110174>
- Chin, W. W. (1998). Issues and Opinion on Structural Equation Modeling. *MIS Quarterly*, 22.
- Fauziah, F., Seviandini, S., & Nasrudin Wibowo, S. (2024). The Relationship Between Self Efficacy, Work Life Balance and Work Overload on Emotional Exhaustion of Students Who Work Part Time. *Indonesian Journal of Business Analytics (IJBA)*, 4(3), 715–728. <https://doi.org/10.55927/ijba.v4i3.9144>

Vol. 10 No. 1 (2025): Edisi April 2025

P-ISSN : 2540-816X E-ISSN : 2685-620

Fitri, S., & Suwarsi, S. (2022). Pengaruh Kelelahan Emosional terhadap Kepuasan Kerja dengan Employee Commitment Sebagai Variabel Moderating Selama Masa Pandemi Covid-19. *Bandung Conference Series: Business and Management*, 2, 1442–1448. <https://doi.org/10.29313/bcsbm.v2i2.4763>

Ghozali, I. (2018). *Aplikasi ANalisis Multivariate Dengan Program IBM SPSS 25 (9th ed.)*. UNDIP.

Grobelna, A. (2021). Emotional exhaustion and its consequences for hotel service quality: the critical role of workload and supervisor support. *Journal of Hospitality Marketing and Management*, 30(4), 395–418. <https://doi.org/10.1080/19368623.2021.1841704>

Hamzah, W. (2019). Pengaruh Beban Kerja dan Dukungan Sosial Terhadap Kelelahan Kerja. 7(2), 336–343.

Haryono, S. (2016). *Metode SEM Untuk Penelitian Manajemen dengan AMOS Lisrel dan PLS*. PT. Intermedia Personalia Utama.

Hasibuan, H. M. SP. (2005). *Manajemen Sumber Daya Manusia*. Bumi Aksara.

Hassan, O., & Ibouk, A. (2021). Burnout, self-efficacy and job satisfaction among primary school teachers in Morocco. *Social Sciences and Humanities Open*, 4(1). <https://doi.org/10.1016/j.ssaho.2021.100148>

Hidayat, A. (2021). PENGARUH KELELAHAN EMOSIONAL, KONFLIK PERAN DAN JOB ENLARGEMENT TERHADAP KEPUASAN KERJA PEGAWAI KANTOR KECAMATAN KEPENUHAN HULU. *Hirarki: Jurnal Ilmiah Manajemen Dan Bisnis*, 3, 442–459.

Ibda, F. (2023). Dukungan Sosial: Sebagai Bantuan Menghadapi Stres dalam Kalangan Remaja Yatim di Panti Asuhan. *Jurnal of Education Sciences and Teacher Training*, 12(02), 153–172.

Juru, P., & Wellem, I. (2022). THE EFFECT OF WORKLOAD ON EMPLOYEE PERFORMANCE WITH JOB STRESS AS INTERVENING VARIABLE IN THE LAND AGENCY OFFICE OF SIKKA REGENCY.

Kurniawan, D., & Almasdi. (2022). Pengaruh Kelebihan Beban Kerja, Konflik Kerja Terhadap Kelelahan Emosional Polisi Satuan Reserse dan Kriminal Polres Merangin Melalui Stres Kerja. *Jurnal Ilmu Komputer, Ekonomi Dan Manajemen (JIKEM)*, 2, 3048–3059.

Lim, V., Pangaribuan, G. E. V. A., & Salvirah. (2024, July 22). Waspada! Ciri-Ciri Kelelahan Mental, Begini Cara Mengatasinya . *Siloam Hospitals*.

Maslach, C., & Goldberg, J. (1998). Prevention of burnout: New perspectives. *Applied and Preventive Psychology*, 7(1), 63–74. [https://doi.org/10.1016/S0962-1849\(98\)80022-X](https://doi.org/10.1016/S0962-1849(98)80022-X)

Musyaffi, A. M., Khairunnisa, H., & Respati, D. K. (2021). *Konsep Dasar Structural Equation Model-Partial Least Square (SEM-PLS) Menggunakan SMARTPLS*. Pascal Book.

Nadapdap, N., Panjaitan, F., Damanik, H., & Ida Royani Simanjuntak, S. (2024). PENGARUH BEBAN KERJA DAN LINGKUNGAN KERJA MELALUI BURNOUT DAN DAMPAKNYA TERHADAP KINERJA KARYAWAN. *In Management, and Business Journal (Vol. 1, Issue 02)*.

Nadia, S., & Murkhana. (2022). PENGARUH DUKUNGAN SOSIAL TERHADAP PRESTASI AKADEMIK DAN KELELAHAN EMOSIONAL YANG DIMEDIASI OLEH SELF-ESTEEM PADA MAHASISWA S1 FAKULTAS EKONOMI DAN BISNIS UNSYIAH. *Jurnal Ilmiah Mahasiswa Ekonomi Manajemen SINTA*, 4(1), 81–97. <http:jim.unsyiah.ac.id/ekm>

Nawawi, V., & Tony, M. (2022). Pengaruh Lingkungan Kerja, Stress Kerja, Dan Motivasi Terhadap Kpuasan Kerja Karyawan. *Jurnal Manajerial Dan Kewirausahaan*, 497–506.

Prajogo, W. (2019). The relationship among emotional exhaustion, job satisfaction, performance, and intention to leave. *In Advances in Management & Applied Economics (Vol. 9, Issue 1)*. online) Scienpress Ltd.

Putra, F. W. (2021). *Burnout Pada Guru Sekolah Dasar Fullday : Menguji Peranan Kecerdasan Emosional dan Dukungan Sosial*.

Vol. 10 No. 1 (2025): Edisi April 2025

P-ISSN : 2540-816X E-ISSN : 2685-620

Ratih, A., Rusyidi, B., & Sulastris, D. S. (2023). PENGARUH DUKUNGAN SOSIAL TERHADAP BURNOUT PEKERJA SOSIAL PADA PELAYANAN ANAK KORBAN TINDAK KEKERASAN SEKSUAL. <https://doi.org/10.45814/share.v13i1.45057>

Sarafino, E. P., & Smith, T. W. (2011). *Health Psychology Biopsychosocial Interactions*- Sarafino- E.P. 7ed.

Sari, A. N., & Sholahuddin, M. (2024). PENGARUH BEBAN KERJA TERHADAP KINERJA KARYAWAN DENGAN KELELAHAN EMOSIONAL SEBAGAI MEDIATOR PADA PERGURUAN TINGGI ISLAM DI JAWA TENGAH. *Syntax Idea*, 6(7). <https://doi.org/10.46799/syntax-idea.v5i7.2416>

Savitri, C., Faddila, S. P., Iswari, R., Anam, C., Syah, S., Mulyani, R., Sihombing, R., Kismawadi, R., Pujiyanto, A., Mulyati, A., Astuti, Y., Adinugroho, W. C., Imanuddin, R., Kristia, A., Nuraini, M., & Tirtana, S. (2021). STATISTIK MULTIVARIAT DALAM RISET. Widina Bhakti Persada. www.penerbitwidina.com

Sihaloho, C. N., & Indrawati, N. (2021). PERAN MEDIASI EMOTIONAL EXHAUSTION PADA PENGARUH WORK LIFE BALANCE TERHADAP KEPUASAN KERJA KARYAWAN WANITA DI UNIVERSITAS NEGERI SURABAYA. *Jurnal Ilmu Manajemen*, 9, 228–240.

Situmorang, I. B., & Heryjanto, A. (2023). PENGARUH JOB SATISFACTION, WORKLOAD, DAN ORGANIZATIONAL COMMITMENT TERHADAP TURNOVER INTENTION YANG DIMEDIASI OLEH EMOTIONAL EXHAUSTION (STUDI EMPIRIS: KARYAWAN PT XYZ DI BEKASI). In *Jurnal Bisnis dan Manajemen* (Vol. 3, Issue 5).

Wardani, L. M. I., & Firmansyah, R. (2019). THE WORK-LIFE BALANCE OF BLUE-COLLAR WORKERS: THE ROLE OF EMPLOYEE ENGAGEMENT AND BURNOUT. *Jurnal Psikologi Ulayat*. <https://doi.org/10.24854/jpu02019-238>

Wei, C., & Ye, J. H. (2022). The Impacts of Work-Life Balance on the Emotional Exhaustion and Well-Being of College Teachers in China. *Healthcare* (Switzerland), 10(11). <https://doi.org/10.3390/healthcare10112234>

Wijaya, Y. (2020). PENGARUH WORK LIFE BALANCE DAN BEBAN KERJA TERHADAP MOTIVASI KERJA (STUDI PADA PT MAYORA INDAH) (Vol. 8, Issue 1).