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The Influence of Work Stress and Workload on Auditor Performance with Work Motivation as an Intervening in the Inspectorate General of the Ministry of Agriculture of the Republic of Indonesia

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Abstract: The success of national development requires the participation of skilled human resources. Civil Servants (PNS), for example, are part of the state apparatus which carries out the task of administering democratic, transparent government and development, providing quality and best possible services to the community. This research aims to determine the effect of work stress and workload on auditor performance with work motivation as an intervention at the Inspectorate General of the Indonesian Ministry of Agriculture. This research method uses a quantitative approach, a sample of 115 auditors who are still active at the Inspectorate General of the Ministry of Agriculture using the Slovin technique. The analysis method in this research uses the SEM-PLS method. The results of this research are that work stress and workload have a negative and significant effect on work motivation, work stress and workload have no effect and are not significant on auditor performance, work motivation has a positive and significant effect on auditor performance, work stress and workload have a negative effect and significant impact on Auditor Performance through work motivation as an intervening.

Keyword: Workstress, Workload, Work Motivation, Auditor Performance

INTRODUCTION

In order for national development to run according to regulations, the role of internal and external supervisory organizations is needed. In this case, the internal supervisor is through the Inspectorate General of the Ministry/Institution/Agency/Regional and the external supervisor is through the Financial Audit Agency. In national development in the agricultural sector, it is the responsibility of the Ministry of Agriculture to play a very strategic role in supporting the national economy, especially realizing food security, increasing competitiveness, absorbing labor and alleviating poverty (Decree of the Minister of Agriculture of the Republic of Indonesia Number 645/KPTS/PW.130/M/08/2022).

In detail, the task of the Inspectorate General is to carry out internal supervision within the Ministry of Agriculture. These provisions are further explained in Minister of Agriculture

Regulation Number 40 of 2020 concerning the Organization and Work Procedures of the Ministry of Agriculture which states that the Inspectorate General has the duties and functions of internal supervision within the Ministry of Agriculture. The Inspectorate General as the Government Internal Supervisory Apparatus (APIP) at the Ministry of Agriculture, which is an independent internal monitoring institution, has a very strategic role in supporting the success of agricultural development. The Inspectorate General of the Ministry of Agriculture will be a "pro-active" and trusted partner in supervising the implementation of programs/activities in achieving the goals and objectives of agricultural development both at the center and in the regions (Inspectorate General of the Ministry of Agriculture, 2022).

In order for national development to run well and correctly according to regulations, organizations really need good auditor performance. One component that influences improving the quality and progress of an agency/organization is performance. Performance is very important to pay attention to and greatly influences the success of the agency, because the sustainability and success of an agency is determined by the performance of the auditor. Performance is a manifestation of employee work attitudes, where superior performance is driven by motivation, stable workload and workstress (Dewi et al. 2023).

In order to support the performance of duties and functions, currently the Inspectorate General of the Ministry of Agriculture has seen a decrease in the number of auditors in the last three years (2021 - 2024) with details in table 1.

Table 1. Recap of the Number of Auditors for the Inspectorate General of the Ministry of Agriculture

Year	Total of Auditor (person)
2021	180
2022	181
2023	161
2024	157

Source: Personnel data for 2021 to 2024 was processed by the author

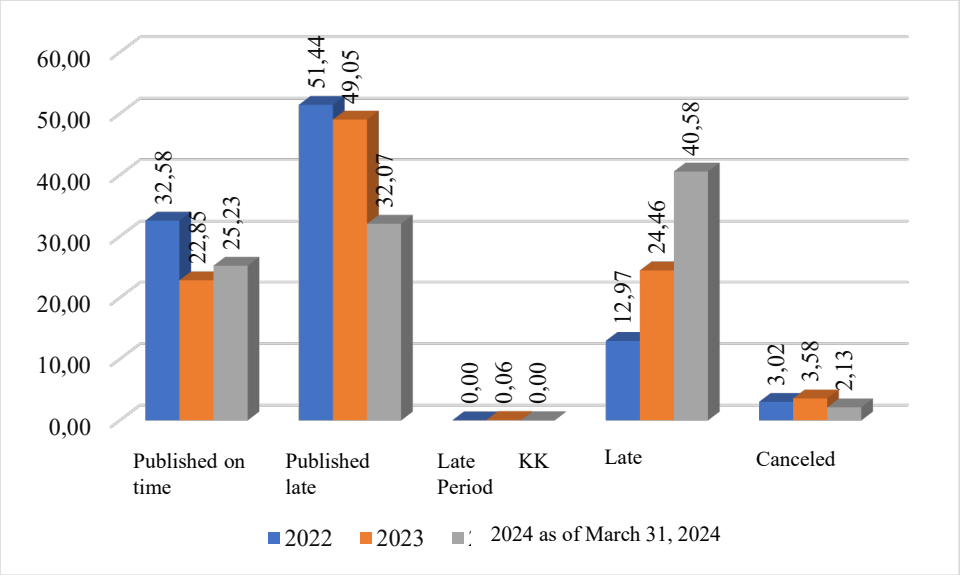
Apart from that, to support this performance, in table 1.2 the Inspectorate General of the Ministry of Agriculture received a significant increase in budget allocations in the last four years (2021 - 2024).

Table 2. Budget Recap of the Inspectorate General of the Ministry of Agriculture

Year	Budget Amount (Rp)
2021	91.732.138.000
2022	97.460.090.000
2023	154.221.814.000
2024	124.237.528.000

Source: DIPA Inspectorate General 2021 to 2024

The larger the budget, the greater the performance of the Inspectorate General of the Ministry of Agriculture is expected to be in achieving organizational goals. The research results of Sofyani and Prayudi (2018) state that performance-based budgeting has a positive effect on accountability, indicating that the better the implementation of performance-based budgeting, the better the accountability, especially performance (Performance Report). Performance accountability is defined as a feeling of responsibility for achieving the achievement targets of a program/activity/policy. However, the larger the budget that is managed with the limited number of human resources, the heavier the burden that must be implemented. This is in accordance with the opinion of Melkers and Willoughby (2001) who concluded that a performance-based budget system also has a negative impact, namely an increase in workload. This condition can be seen in Figure 1.1. Report completion experienced delays and assignment letters were canceled due to the high frequency of assignments.



Source: Data Processing by the Author (2024)

Figure 1. Monitoring of the Ministry of Agriculture Inspectorate General's Activity Report

Based on the table above, it is stated that the report on auditor performance published on time in 2022 was 32.58%, in 2023 it was 22.85% and in 2024 as of March 31 2024 it was 25.23%. Meanwhile, reports in the late category experience a larger percentage value compared to reports published on time, namely late published in 2022 at 51.44%, 2023 at 49.05%, and 2024 as of March 31 2024 at 32.07%, meanwhile late published in 2022 at 12.97%, 2023 at 24.46%, and 2024 as of March 31 2024 at 40.58%. This condition has a negative impact on the organization, namely that report users become late in making decisions, are late in improving the organization, the report content is outdated with current conditions, and organizational performance is disrupted so that it does not achieve organizational goals.

Based on the results of BPK audits in the period 2019 – semester I 2022 in the Central Government, Regional Government, BUMN and Other Bodies, as explained in Table 1.3, this indicates that the performance of the government's internal auditors is still weak so that several problems are still found, namely; 1) Weaknesses of SPI (internal control system); 2) Non-compliance with the provisions of laws and regulations, and inefficiency; and 3) Inefficiency and ineffectiveness.

Table 3. Recap of BPK RI findings for 2019 – Semester I 2022

Year	IHPS I		IHPS II	
	Problems	Value (Rp trillion)	Problems	Value (Rp trillion)
2019	5.480	7,60	14.965	10,35
2020	13.567	8,97	6.970	16,62
2021	14.501	8,37	6.011	31,34
2022	15.674	18,37		

Source: https://www.bpk.go.id/ihps

The high number of findings resulting in state losses is a reflection of the less than optimal performance of internal auditors in developing the internal environment of their organization. This is influenced by several factors, one of which is workload and workstress.

Workload is one of the factors that influences auditor performance. Workload is the workload faced by an auditor in his activities within a certain period of time. According to Soelton et al. (2018) workload assigned to employees must be in accordance with their abilities and applicable regulations, because excessive workload can cause fatigue and work stress in

employees. This workload is like the emergence of a lot of work due to the wide area coverage, demands for work targets that must be completed immediately and work pressure that is increasingly greater.

Marlapa and Yuliantini (2019) stated that motivation is the encouragement of needs within employees that need to be fulfilled so that employees can adapt to their environment. Work motivation can be financial or non-financial, such as giving praise, work support facilities, promotions, commissions, work bonuses, overtime pay, and so on. Providing motivation to each Government Internal Oversight Apparatus (APIP) of the Inspectorate General of the Ministry of Agriculture is of course different, because each individual has different needs and different work achievements.

From an ergonomics point of view, every workload a person receives must be appropriate and balanced with the physical and psychological abilities of the worker receiving the workload (Cendrakasih, Kusai, and Nugroho 2017). Considering that human work is both mental and physical, each person has a different level of burden and use of time. Zetli (2019) explains that if the intensity of the load is too high, it allows excessive use of time, resulting in overstress, whereas the intensity of the load that is too low can cause feelings of boredom and boredom or understress. Therefore, individuals need to strive for optimal use of working time between these two limits. Based on the description of the phenomena and problems above, the authors are interested in conducting research with the title "The Influence of Work Stress and Workload on Auditor Performance with Work Motivation as an Intervening in the Inspectorate General of the Ministry of Agriculture of the Republic of Indonesia".

METHOD

This research is quantitative research, with the population in this research being all Auditors of the Inspectorate General of the Ministry of Agriculture. Assuming the population in this study is 161 auditors who are still active in the Inspectorate General of the Ministry of Agriculture. The sample in this research was 115 Auditors of the Inspectorate General of the Ministry of Agriculture using the Slovin technique. Sample used in this research is the auditor of the Ministry of Agriculture who supervises all agricultural agencies in Indonesia that use the APBN (Anggaran Pendapatan dan Belanja Negara) budget. The data collection method used in this research is a literature study which is carried out by collecting theories obtained from literature, journals, articles, and internet sites that are related to the problems to be researched and can support the research. The analysis method in this research uses the SEM-PLS method.

RESULTS AND DISCUSSION

Outer Model

Convergent Validity

Convergent validity of the outer model can be seen from the correlation between the item/indicator values and the construct values. An indicator is considered to have a high level of validity if it has a loading factor value greater than 0.70. The results of validity testing are shown in the following table 4.

Table 4. Convergent Validity Test Results

Variable	Dimension	Indicator	Outer Loading	Outer Loading Conditions	AVE	AVE Conditions	Result
Workstress (WS)	WS1	WS1.1	0,891	>0,700	0,660	>0,500	Valid
		WS1.2	0,930				
		WS1.3	0,926				
	WS2	WS2.1	0,924				
		WS2.2	0,933				

Variable	Dimension	Indicator	Outer Loading	Outer Loading Conditions	AVE	AVE Conditions	Result
	WS3	WS3.1	0,922				
		WS3.2	0,919				
	WS4	WS4.1	0,954				
		WS4.2	0,950				
Workload (WL)	WL1	WL1.1	0,957	>0,700	0,798	>0,500	Valid
		WL1.2	0,960				
	WL2	WL2.1	0,960				
		WL2.2	0,957				
	WL3	WL3.1	0,958				
		WL3.2	0,956				
Motivation (MT)	MT1	MT1.1	0,855	>0,700	0,722	>0,500	Valid
		MT1.2	0,927				
		MT1.3	0,926				
		MT1.4	0,895				
	MT2	MT2.1	0,954				
		MT2.2	0,952				
	MT3	MT3.1	0,956				
		MT3.2	0,944				
Auditor Performance (KA)	KA1	KA1.1	0,970	>0,700	0,836	>0,500	Valid
		KA1.2	0,967				
		KA1.3	0,937				
	KA2	KA2.1	0,969				
		KA2.2	0,970				
	KA3	KA3.1	0,941				
		KA3.2	0,953				
	KA4	KA4.1	0,931				
		KA4.2	0,936				
	KA5	KA5.1	0,974				
		KA5.2	0,972				

Source: Analysis Results Using SmartPLS 3.3.9 (2023)

Table 4. above shows that all research indicators have a loading factor value > 0.7 and an Average Variant Extracted (AVE) value > 0.5. Thus, all indicators used in this research have met convergent validity or are considered valid.

Discriminant Validity Test Results

Analysis of discriminant validity is carried out to see the extent to which a construct is different from other constructs. This means that a construct is only used to measure what it is supposed to measure. The method used to evaluate the level of discriminant validity used in this research is cross loading analysis. Discriminant validity testing is carried out to check the cross loading value for each indicator provided that the variable indicator value is greater than the other variables. If there are variable values that do not meet the requirements, then the indicator is not continued for the analysis process.

Table 5. Discriminant Validity Test Results: Cross-Loading

	Workstress	Workload	Motivation	Auditor Performance
WS1.1	0,818	0,306	-0,364	-0,382
WS1.2	0,855	0,417	-0,360	-0,398
WS1.3	0,846	0,397	-0,327	-0,380
WS2.1	0,796	0,399	-0,314	-0,356
WS2.2	0,846	0,477	-0,375	-0,352
WS3.1	0,802	0,340	-0,388	-0,403

	Workstress	Workload	Motivation	Auditor Performance
WS3.2	0,789	0,299	-0,355	-0,425
WS4.1	0,797	0,327	-0,411	-0,434
WS4.2	0,761	0,318	-0,327	-0,364
WL1.1	0,344	0,870	-0,505	-0,487
WL1.2	0,376	0,902	-0,451	-0,476
WL2.1	0,457	0,920	-0,457	-0,454
WL2.2	0,412	0,888	-0,458	-0,451
WL3.1	0,409	0,902	-0,463	-0,450
WL3.2	0,411	0,880	-0,413	-0,480
MT1.1	-0,321	-0,412	0,817	0,604
MT1.2	-0,392	-0,483	0,873	0,676
MT1.3	-0,423	-0,415	0,855	0,649
MT2.1	-0,425	-0,447	0,873	0,666
MT2.2	-0,414	-0,503	0,902	0,692
MT3.1	-0,372	-0,463	0,882	0,746
MT3.2	-0,344	-0,418	0,841	0,627
KA1.1	-4,800	-0,525	0,701	0,948
KA1.2	-0,45	-0,522	0,717	0,942
KA1.3	-0,436	-0,483	0,663	0,899
KA2.1	-0,412	-0,469	0,704	0,927
KA2.2	-0,466	-0,545	0,757	0,944
KA3.1	-0,463	-0,402	0,680	0,863
KA3.2	-0,461	-0,499	0,760	0,962
KA4.1	-0,411	-0,383	0,602	0,843
KA4.2	-0,407	-0,471	0,660	0,872
KA5.1	-0,431	-0,483	0,717	0,938
KA5.2	-0,386	-0,453	0,706	0,912

Source: Analysis Results Using SmartPLS 3.3.9 (2023)

Based on the table above, it can be seen that the correlation value of the construct with its indicators is greater than the correlation value with other constructs. Thus it can be concluded that all latent constructs show good discriminant validity because they can predict indicators in their block better than indicators in other blocks. Thus, the convergent validity test and discriminant validity test have been fulfilled, so it can be concluded that the research model is valid.

Table 6. Discriminant Validity Test Results: Fornell Larcker Criterion

	Auditor Performance	Motivation	Workload	Workstress
Auditor Performance	0,914			
Workstress	0,763	0,850		
Workload	-0,522	-0,513	0,894	
Motivation	-0,478	-0,441	0,450	0,813

Source: Analysis Results Using SmartPLS 3.3.9 (2023)

Based on the table above, it can be seen that the AVE root value for each variable has a greater AVE root than the correlation with the other variables. Thus it can be concluded that all discriminant validity values at the variable level are acceptable.

The HTMT (Heterotrait-Monotrait Ratio) test is the ratio of correlation between traits to correlation within traits as a measure of discriminant validity which only applies to latent variables (Henseler, 2021). If the HTMT value is <0.90 then a construct has good discriminant validity.

Table 7. Discriminant Validity Test Results: HTMT

	Auditor Performance	Motivation	Workload
Motivation	0,791		
Workload	0,540	0,539	
Workstress	0,499	0,468	0,476

Source: Analysis Results Using SmartPLS 3.3.9 (2023)

Based on the table above, it can be seen that the HTMT test between variables has met the requirements, namely <0.90. So it can be concluded that all discriminant validity values at the variable level are acceptable.

Thus, the convergent validity test and discriminant validity test through cross loading testing, Fornell Larcker Criterion, and HTMT have been fulfilled, so it can be concluded that the research model is valid.

Reliability Test

Reliability testing is a reliability test which aims to find out how far a measuring instrument can be relied upon or trusted. A questionnaire is said to be reliable or reliable if a person's answers to questions are consistent or stable over time. Reliability assessment can be seen from the composite reliability value which has a value greater than 0.6 and a Cronbach's alpha value greater than 0.7.

Table 8. Reliability Result Test

Variable	Dimension	Cronbach's Alpha	rho_A	Composite Reliability	Result
Workstress (WS)	WS	0,936	0,936	0,946	Reliable
	WS1	0,903	0,904	0,939	Reliable
	WS2	0,839	0,841	0,926	Reliable
	WS3	0,820	0,820	0,917	Reliable
	WS4	0,897	0,899	0,951	Reliable
Workload (WL)	WL	0,949	0,950	0,960	Reliable
	WL1	0,911	0,912	0,957	Reliable
	WL2	0,913	0,913	0,958	Reliable
	WL3	0,909	0,909	0,956	Reliable
Motivation (MT)	MT	0,944	0,947	0,954	Reliable
	MT1	0,923	0,924	0,945	Reliable
	MT2	0,898	0,898	0,951	Reliable
	MT3	0,892	0,902	0,949	Reliable
Auditor Performance (KA)	KA	0,980	0,981	0,982	Reliable
	KA1	0,955	0,956	0,971	Reliable
	KA2	0,937	0,937	0,969	Reliable
	KA3	0,886	0,894	0,946	Reliable
	KA4	0,852	0,853	0,931	Reliable
	KA5	0,944	0,945	0,973	Reliable

Source: Analysis Results Using SmartPLS 3.3.9 (2023)

Inner Model

R Square Coefficient of Determination Test (R^2)

R^2 analysis is used to find out how much variability of endogenous variables can be explained by exogenous variables. The larger the value, the more precisely the exogenous variable explains the endogenous variable. The closer the value is to 1, the level of prediction accuracy is said to be perfect. The limiting criterion for an R^2 value of 0.67 indicates that the model is strong, 0.33 indicates a moderate model, and 0.19 indicates a weak model (Chin. 1998 in Ghozali and Latan, 2015).

Table 9. R Square Test Result (R^2)

	R Square	R Square Adjusted
Auditor Performance	0,620	0,610
Work Motivation	0,318	0,306

Source: Analysis Results Using SmartPLS 3.3.9 (2023)

From the table above, the relationship between constructs based on the Adjusted R square value can be explained that the relationship between constructs based on the value of the Auditor Performance variable (Y) is 0.610, this shows that 61.00% of the Auditor Performance variable (Y) can be influenced by the Workstress variable. (X1) and Workload (X2), while the remaining 49.00% is influenced by other variables which are not the object of research in this study.

The relationship between constructs based on the value of the Work Motivation (Z) variable is 0.306, this shows that 30.60% of the Work Motivation (Z) variable can be influenced by the Workstress (X1) and Workload (X2) variables, while the remaining 69.40% is influenced by other variables that are not the object of research in this study.

The R-square evaluation value, namely the Auditor Performance variable, is 0.602 and Work Motivation is 0.318, where the R^2 value indicates that the level of determination of the exogenous variables (Workstress and Workload) on the endogenous (Auditor Performance) is strong. As well as the level of determination of exogenous variables (Workstress and Workload) on endogenous (Work Motivation) Moderate.

Measuring Effect Size (f^2)

Effect Size (f^2) is the process of measuring the magnitude of the influence between variables. The f square criteria are as follows: 0.02 in the weak category, 0.15 in the medium category, 0.35 in the strong category, <0.02 in the category considered none (Sarstedt et al., 2017).

Table 10. Effect Size Value (f^2)

Variable	Motivation	Auditor Performance
Workstress	0,081	0,037
Workload	0,182	0,032
Motivation		0,720

Source: Analysis Results Using SmartPLS 3.3.9 (2023)

In table 10 it can be explained as follows:

1) The Work Stress variable on Work Motivation has an f^2 value of 0.081. This shows that the Workstress variable has a weak influence at the structural level.
2) The Workload variable on Work Motivation has an f^2 value of 0.182. This shows that the Workload variable has a moderate influence at the structural level.
3) The Work Stress variable on Auditor Performance has an f^2 value of 0.037. This shows that the Workstress variable has a weak influence at the structural level.
4) The Workload variable on Auditor Performance has an f^2 value of 0.032. This shows that the Workload variable has a weak influence at the structural level.
5) The work motivation variable on auditor performance has an f^2 value of 0.720. This shows that the Work Motivation variable has a strong influence at the structural level.

Testing Model Fit with Standardized Root Mean Square Residual (SRMR)

Standardized Root Mean Square Residual (SRMR) is a model fit tool or model fit measure which is the difference between the data correlation matrix and the model estimated correlation matrix. According to Hair et al. (2017), an SRMR value < 0.08 indicates a fit model, while an SRMR value between 0.08 - 0.10 is still acceptable (Yamin, 2021).

Table 11. SRMR Value

	Saturated Model	Estimated Model
SRMR	0.042	0.042

Source: Analysis Results Using SmartPLS 3.3.9 (2023)

Based on the table above, it is found that the SRMR value is 0.042. Thus, the model fit is acceptable.

Validating the Overall Structural Model with the Goodness of Fit Index (GoF)

The Goodness of Fit Model Index (GoF) is to validate the combined performance between the measurement model (outer model) and the structural model (inner model) which can be obtained through the following calculations:

$$GoF\ Index = \sqrt{AVE \text{ x } R^2}$$
$$= \sqrt{\left(\frac{0{,}660 + 0{,}798 + 0{,}722 + 0{,}836}{4}\right) + \left(\frac{0{,}610 + 0{,}306}{2}\right)}$$
$$= \sqrt{0{,}754 + 0{,}458} = 1{,}101$$

The GoF value has three categories, namely small GoF = 0.1, moderate GoF = 0.25, and large GoF = 0.36 (Haryono. 2017). The Goodness of Fit Index (GoF) calculation results show a value of 1.101. So it can be concluded that the combined performance between the measurement model (outer model) and the structural model (inner model) as a whole is good because the Goodness of Fit Index (GoF) value is > 0.36.

Predictive relevance (Q^2)

Predictive relevance (Q^2) of structural models is used to measure how well the observed values are produced by the model and also its parameter estimates. Q^2 is calculated using a blindfolding procedure. A Q^2 value greater than 0 (zero) indicates that the model is said to be good enough, while a Q^2 value less than 0 (zero) indicates the model is not relevant to the given endogenous predictions. The results of the Predictive Relevance Q^2 test can be seen in table 12 below:

Table 12. Q^2 Test Result

Variable	SSO	SSE	Q^2 (=1-SSE/SSO)
Work Motivation	1.265,000	618,902	**0,215**
Auditor Performance	920,000	722,020	**0,511**

Source: Analysis Results Using SmartPLS 3.3.9 (2023)

From table 12, it is stated that the results of the Predictive Relevance (Q^2) calculation on the Work Motivation variable are worth 0.215 and Auditor Performance is worth 0.511. These results show a value greater than 0, so it can be said that the model has a good predictive relevance value.

Hypothesis Testing Results

Test the hypothesis in this research by looking at the comparison between the t test values and the values in the t table. Where the decision is made as follows:

- If P-Values > 0.05 or t count < t table, Ho is accepted and Ha is rejected.
- If P-Values < 0.05 or t count > t table, Ho is rejected and Ha is accepted.

Hypothesis test results of the independent variables Work Stress (X1), Workload (X2) on Auditor Performance (Y) with the intervening effect of Work Motivation (Z) can be seen in table 10 below:

Table 13. Hypothesis Test Results

Hypothesis	Variable	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	T Table	P Value
H1	Workstress -> Motivation	-0,263	-0,243	0,146	1,803	1,659	0,037
H2	Workload -> Motivation	-0,394	-0,403	0,166	2,369	1,659	0,010
H3	Workstress -> Performance	-0,138	-0,119	0,096	1,430	1,659	0,078
H4	Workload -> Performance	-0,135	-0,147	0,136	0,991	1,659	0,162
H5	Motivation -> Performance	0,634	0,634	0,144	4,391	1,659	0,000
H6	Workstress -> Motivation -> Performance	-0,167	-0,155	0,099	1,680	1,659	0,048
H7	Workload -> Motivation -> Performance	-0,250	-0,258	0,126	1,974	1,659	0,025

Source: Analysis Results Using SmartPLS 3.3.9 (2023)

The statistical calculation results obtained are presented in table 13. for the structural model with the following hypothesis:

1) Hypothesis 1 - The influence of work stress on work motivation has a t-statistics value of 1.803 which is greater than 1.659 and a p-value of 0.037 which is smaller than 0.050. With this it can be stated that H1 is accepted or it means that Workstress has a negative and significant effect on Work Motivation.
2) Hypothesis 2 - The influence of workload on work motivation has a t-statistics value of 2.369 which is greater than 1.659 and a p-value of 0.010 which is smaller than 0.050. With this it can be stated that H2 is accepted or means that Workload has a negative and significant effect on Work Motivation.
3) Hypothesis 3 - The influence of work stress on auditor performance has a t-statistics value of 1.430 which is smaller than 1.659 and a p-value of 0.078 which is greater than 0.050. With this it can be stated that H3 is rejected or means that Workstress has no effect and is not significant on Auditor Performance.
4) Hypothesis 4 - The influence of workload on auditor performance has a t-statistics value of 0.991 which is smaller than 1.659 and a p-value of 0.162 which is greater than 0.050. With this it can be stated that H4 is rejected or means that Workload has no effect and is not significant on Auditor Performance.
5) Hypothesis 5 - The influence of work motivation on auditor performance has a t-statistics value of 4.391 which is greater than 1.659 and a p-value of 0.000 which is smaller than 0.050. With this it can be stated that H5 is accepted or means that work motivation has a positive and significant effect on auditor performance.
6) Hypothesis 6 - The influence of Workstress on Auditor Performance through intervening Work Motivation has a t-statistics value of 1.680 which is greater than 1.659 and a p-value of 0.048 which is smaller than 0.050. With this it can be stated that H6 is accepted or means that Workstress has a negative and significant effect on Auditor Performance through intervening Work Motivation.
7) Hypothesis 7 - The influence of workload on auditor performance through intervening work motivation has a t-statistics value of 1.974 which is greater than 1.659 and a p-value of 0.025 which is smaller than 0.050. With this it can be stated that H7 is accepted or means that Workload has a negative and significant effect on Auditor Performance through intervening Work Motivation.

CONCLUSION

Based on the analysis of research results described in chapter previously, the conclusion was obtained, namely the auditor at the Inspectorate General of the Ministry of Agriculture. The higher the work stress level, the auditor's work motivation will decrease and conversely, the lower the work stress, the auditor's motivation will increase. This is because workstress can affect psychological or physical disorders in dealing with a problem or job which is usually caused by a heavy workload and urgent time pressure, which has an impact on work motivation. Workload has a negative and significant effect on the work motivation of auditors at the Inspectorate General of the Ministry of Agriculture. The higher the workload level, the auditor's work motivation will decrease and conversely, the lower the work stress, the auditor's motivation will increase. This shows that the condition of the organization, especially in terms of workload given by the organization to auditors, greatly influences employee performance. Worstress has no effect and is not significant on the performance of auditors at the Inspectorate General of the Ministry of Agriculture. This shows that if the Workstress Auditor of the Inspectorate General of the Ministry of Agriculture increases or decreases, it will not affect and be insignificant to the performance of auditors within the Inspectorate General of the Ministry of Agriculture. This condition is because the level of work at the Inspectorate General of the Ministry of Agriculture with supervision areas throughout Indonesia is a risk to the auditor's work so that it has become commonplace and has become a normal situation with high working conditions and has become a normal thing that has no impact whatsoever on the auditor. Workload has no and no significant effect on the performance of auditors at the Inspectorate General of the Ministry of Agriculture. This shows that if the Workload of the Auditor of the Inspectorate General of the Ministry of Agriculture increases or decreases, it will not affect or be significant to the performance of auditors within the Inspectorate General of the Ministry of Agriculture. This condition is because the auditor has a high commitment to the work that is his responsibility and is a form of auditor commitment in implementing the values espoused by the organization. Work Motivation has a positive and significant effect on Auditor Performance at the Inspectorate General of the Ministry of Agriculture. This indicates that if a person's work motivation is high, the resulting performance will increase and vice versa, if a person's work motivation is low, their performance will decrease. This condition shows that the need for achievement can increase work motivation so that auditors will also increase. Workstress has a negative and significant effect on the performance of auditors at the Inspectorate General of the Ministry of Agriculture through work motivation as an intervening factor. These results strengthen the results of hypothesis 3 (H3) where workstress has no influence on auditor performance. It turns out that after being mediated by work motivation, the relationship between workstress can have an indirect influence on auditor performance. Workload has a negative and significant effect on Auditor Performance at the Inspectorate General of the Ministry of Agriculture through work motivation as an intervening factor. These results strengthen the results of the fourth hypothesis where workload has no influence on auditor performance. It turns out that after being mediated by work motivation, the relationship between workload can have an indirect influence on auditor performance.

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