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# Budgeting And Emotional Exhaustion In Covid-19 Pandemic: Survey From Indonesia

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**Abstract:** Management control practices will change in response to the global crisis. This study aims to investigate the behavioural impacts of adjustments in budget control brought on by the worldwide crisis, particularly during the transition to the COVID-19 pandemic. This quantitative study employs a questionnaire survey approach with a sample of 96 managers from West Java manufacturing enterprises. The results of the study show that the negative impact of the Covid-19 pandemic transition period is positively related to budget tightening, tightening budget control is positively associated with role conflict, enabling budget design can reduce the impact of budgetary tightness on role conflict, and role conflict is positively related to emotional exhaustion of budget holders. This study contributes to the body of knowledge on management control, particularly the budget, which sheds further light on how budgeting procedures change in times of crisis and what happens to employees as a result of those changes.

**Keywords:** Covid-19; Budgeting; Enabling Budgets; Role Conflict; Emotional Exhaustion.

**Abstrak:** Praktek kontrol manajemen akan mengalami perubahan sebagai respon terhadap krisis global. Tujuan dari penelitian ini adalah untuk mengeksplorasi efek perilaku yang berasal dari perubahan kontrol anggaran yang disebabkan oleh krisis global, khususnya pada masa transisi pandemi Covid-19. Penelitian ini merupakan studi kuantitatif dengan pendekatan survei kuesioner dengan sampel sebanyak 96 manajer perusahaan manufaktur di Jawa Barat. Hasil penelitian menunjukkan bahwa dampak negatif dari masa transisi pandemi Covid-19 secara positif terkait dengan pengetatan anggaran, pengetatan kontrol anggaran secara positif terkait dengan konflik peran, *Enabling budget design* dapat mengurangi dampak dari pengetatan anggaran pada konflik peran, dan konflik peran secara positif terkait dengan kelelahan emosional pemegang anggaran. Penelitian ini memberikan kontribusi pada literatur management control khususnya anggaran yaitu memberikan wawasan tambahan tentang perubahan praktek penganggaran dalam menghadapi masa krisis dan memberikan wawasan mengenai apa yang terjadi pada karyawan akibat adanya perubahan praktek anggaran tersebut.

**Kata Kunci:** Covid-19; Anggaran; Anggaran yang memungkinkan; Konflik Peran; Kelelahan Emosional.

## INTRODUCTION

The COVID-19 pandemic has broad effects on the global economy, which has affected the survival of companies around the world and is a threat to organizations (Ozili, 2020; Jamal et al., 2021; Mezghani, 2021; Nikbin, 2021). These crises are distinct from those that arise from either external or internal issues, such as conflicts inside organizations or disasters. The economic crisis has a broad reach, such as reduced capital availability and demand (Irawan and Alamsyah, 2021).

Since the virus is spreading so quickly, businesses must move quickly to address issues with customer and staff safety, sales, cash flow, supply chain, and marketing. The decision-making process must be agile to solve existing problems. Companies can use



management control systems to support managerial decision-making in this crisis (Gomez-Conde et al., 2020). Because an organization's management accounting control system, which includes the budgeting process, provides strong adaptation in a crisis, prior research has demonstrated that budgeting can play a significant role in overcoming economic crises (Kober and Thambar, 2021; Bedford et al., 2022).

Previous studies stated that the budget function becomes less important when faced with an economic crisis because organizations must be flexible and responsive in dealing with these crises, and companies that face uncertainty during an economic crisis have looser budget controls (Annesi-Pessina, 2020). As opposed to that, several studies state that the budget becomes very important, especially when an organization is experiencing an economic crisis; also, during a crisis, the head office can regulate more matters in each business unit in making decisions. Management's response in dealing with this economic crisis is to tighten the budget, which means that budgeting for setting targets is used more interactively and intensively. (Becker et al., 2016; Osma, 2022). This study revisits how the budget functions in times of crisis, specifically COVID-19, to close the gap between the prior study's findings.

Previous research examined organizational responses to the global COVID-19 crisis during a pandemic (Bedford, 2022); however, more research still needs to be done investigating corporate reactions to the COVID-19 crisis during the pandemic transition to normal conditions in Indonesia, especially in West Java. West Java is one of the largest provinces in Indonesia. West Java contributes a considerable income to Indonesia because most manufacturing companies are located in West Java. In addition, the capital of Indonesia, Jakarta, is in the province of West Java. That is why this research was conducted in a manufacturing company in West Java.

Previous research said it is essential to examine the management control system in dealing with crises (Delfino and Kolk, 2021), especially changes to the budget. The goal of this study is to gain an understanding of management control systems, in particular, how financial constraints in dealing with the COVID-19 pandemic's transitional position affect employee emotional weariness due to role conflict. During this transitional period, the company still experienced uncertainty regarding the condition of the COVID-19 case. It made the company respond quickly, especially in preparing a budget that changed according to the state of uncertainty and the working needs of employees who temporarily had to work from home (work from home) or in the office (work from the office). It is even possible that employees feel anxious or pressured when they return to the office as usual because they are comfortable with the atmosphere of working at home (Sanjaya, 2022). This will ultimately affect the emotional exhaustion of employees in the company.

The company's response in extreme conditions is to tighten the budget, but achieving the budget target becomes more difficult. Tighter budgets can produce positive results and consistent employee actions with organizational goals (Arnold, 2019). This results in activities that must be aligned with the organization's long-term goals, resulting in employees' emotional exhaustion due to uncertainty about what to do with the original plan (role conflict) (Bedford et al., 2022). The transitional state of the COVID-19 pandemic has changed the work habits of employees; from working from home (WFH) to working from office (WFO), this can cause emotional exhaustion. Emotional exhaustion reflects running out of energy and work exhaustion, which can be caused by the many demands that a person experiences at work (David et al., 2020). This emotional exhaustion is a dimension of burnout which can cause a person's psychological disturbance, for example, depression



or can even lead to suicide (Jiménez-Ortiz et al., 2019). Changes in budgetary practices during this transitional period are essential to investigate further whether they endanger the welfare of employees.

As an answer to suggestions from previous research (Bedford et al., 2022), this research reinvestigates the effect of budgetary restrictions caused by uncertainty during the transition period of the COVID-19 pandemic, especially on role conflicts, which ultimately lead to emotional exhaustion. This study also investigates whether role conflict will decrease if employees are given an enabling budget design in their company. As previously studied, enabling budget design is a reasonable budget prepared in the long term and has gone through various stages and observations. Employees will respond better to budgetary tightening if the company has used an adequate budget in dealing with contingencies that arise in work (which is called enabling budget design). And finally, these employees can overcome role conflicts that occur due to sudden budgetary tightening so that, in the end, emotional exhaustion will decrease. This proves that an enabling budget design can help employees cope with work demands and enable employees to continue to survive in extreme conditions, so employees decide that the appropriate response in dealing with this situation is to tighten budget controls (Bedford et al., 2022). This study will add the enabling budget design as a moderating variable that can strengthen or weaken the relationship between budgetary tightness and role conflict that causes emotional exhaustion.

This research contributes to accounting literature because it provides knowledge about changes in budgeting practices carried out by the company in facing the transition period of the COVID-19 pandemic. This research also broadens knowledge about the psychological consequences of changes in the company's management control system (Hall, 2016), namely changes in budgeting practices on employee emotional exhaustion. As a follow-up, companies can find better ways to manage the stress and mental health problems faced by their employees during the transition period of the COVID-19 pandemic.

## THEORETICAL REVIEW

In this section, a hypothesis is developed based on the company's initial response to the COVID-19 crisis, namely, a tight budget that can cause stress on managers and ultimately cause emotional exhaustion of employees in the company. A manager's ability to cope with a sudden event like the COVID-19 crisis depends on the company's pre-existing conditions, such as an effective budgeting system. First of all, we will discuss the company's response to the COVID-19 crisis by examining the negative impact of the COVID-19 crisis on budgeting, which is made more rigid. After that, it is assessed whether tighter budget control is associated with high emotional exhaustion due to creating role conflict. Finally, the effect of an effective budgeting system is investigated as a moderating variable of budgetary tightening and role conflict.

**The Impact of the Covid-19 Pandemic on Budget Tightening.** A crisis is a threat, an unexpected, unwanted, unimaginable, or even uncontrollable situation (Boin et al., 2018; Brown et al., 2020). The COVID-19 pandemic will cause several changes to the company, including in the budget made by the company, so fast action is needed to deal with this, one of which is by making changes to the budget, namely budget tightening. To ensure a concerted effort to address threats, such as budgetary tightness, this short-term



response takes the form of more centralized decision-making and improved control (Bedford et al., 2022).

Tightening the budget means focusing on achievement is more rigid, and increasing emphasis is on achieving budget targets (Bukh and Svanholt, 2019; Siverbo et al., 2019). This is consistent with previous research, which found that companies attach importance to planning objectives and resource allocation from budgeting during crises (Becker et al., 2016). From this explanation, it is concluded that the first hypothesis is:

**H1:** The negative impact of the Covid-19 pandemic transitional period is positively related to budget tightening.

**Budget Tightening and Role Conflict.** The possibility of fulfilling budget goals can be increased by tightening the budget, and managers can use tight budgets to meet expectations even while operating in an uncertain environment (Bukh and Svanholt, 2019; Siverbo et al., 2019). In addition, the budget's austerity is a quick response to the threats posed by the global crisis (Bedford et al., 2022).

This research examines budget tightening as a response to the Covid-19 crisis during the transition period of the Covid-19 pandemic. Under normal circumstances, budgetary tightness, part of the management control system package, can be relied upon to achieve organizational goals (Kober and Thambar, 2021). In addition, the company hopes that the budget that has been made is consistent with the long-term strategy for achieving organizational goals. This will not apply if the budget changes as part of the response to the crisis. When a crisis occurs, long-term goals must be changed and adapted to circumstances, but the budget changes quickly because the budget involves a short-term orientation. When the budget changes (tightening the budget), the budget will not align with the company's strategy. Budgets are becoming more like demands imposed on subordinates owing to uncertain external conditions than a short-term financial translation of long-term intentions (Bedford et al., 2022).

When faced with intense job demands for a long time, individuals bear psychological costs that drain their energy, leading to role stress (Kerse et al., 2018). Role conflict is one of the elements of role stress, characterized by feelings of inability to live up to one's role expectations. Role conflict occurs when fulfilling one request makes it harder to meet another equally urgent, indicating a perceived discrepancy in job expectations (Chen and Eyoum, 2021; Nambisan and Baron, 2021; Raub et al., 2021). The perception of role conflict will increase if budget targets are met while pursuing other expectations for roles judged improper, such as simultaneously pursuing rigorous budget goals. Role conflict increases when subordinates are given more functional duties in addition to their own. In keeping with prior research, the unexpected tightening of the budget places managers under additional role pressure that is at odds with current organizational goals, ultimately leading to increased role conflict (Bedford et al., 2022).

From the explanation above, the second hypothesis of this study can be drawn:

**H2:** During the pandemic transition, tightening budget controls is positively related to role conflict.

**Role Conflict and Emotional Exhaustion.** Role conflict is a difference in interests and values between one party and another in achieving a goal. Role conflict will affect the





psychological condition of employees and can cause stress, ultimately affecting employee performance and achievement of organizational goals (Muis et al., 2021; Purnomo et al., 2021). When there is role conflict, employees experience different expectations from others and themselves in their efforts to carry out their roles effectively (Sutanto and Wiyono, 2017). Role conflict is a dimension of role stress, which is the cause of emotional exhaustion. Emotional exhaustion experienced by a person can result from high levels of role stress related to work (Zhao and Jiang, 2021).

The existence of budgetary tightness that occurs as a company response to the COVID-19 pandemic can result in additional demands being placed on subordinates due to external uncertainties. Employees experience role conflict where employees have to fulfil various responsibilities that are different from their original duties due to changes in the budget. Employees experience intense work demands for a long time and bear psychological costs that drain their energy, leading to emotional exhaustion (Kerse et al., 2018). Emotional exhaustion is a negative emotion, including depression, anxiety and anger, that may occur when an employee faces stress due to job demands (David et al., 2020). Emotional exhaustion occurs when an individual experiences tired, emotionally and physically draining feelings that result from extreme work or personal demands (Chen and Eyoun, 2021).

Therefore, it is estimated that the effect of austerity on the budget will have an impact on emotional exhaustion indirectly through increased role stress, namely role conflict, so it can be concluded that the third hypothesis in this study:

**H3:** During the pandemic transition period, role conflict is positively related to the emotional exhaustion of budget holders.

**It was enabling Budget Design.** A well-designed budgeting system will help to lessen the impact of an unexpected budget cut on role conflict. This is because the budgeting system has been conceptualized as a control that supports managers in better handling contingencies that arise in their jobs (Mucci et al., 2020).

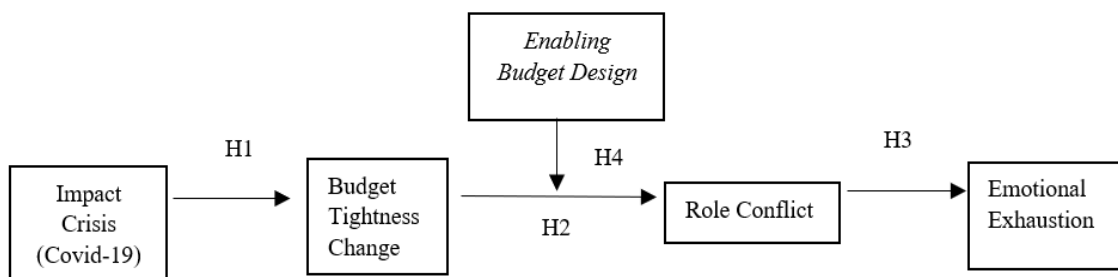
It is important to emphasize that a strict and effective budget can be implemented simultaneously. In contrast, an adequate budget relates to how junior managers perceive budgets as a tool to support their jobs. A tight budget refers to top management's attention to achieving more stringent budget targets. Budget constraints are a viable option that can be swiftly changed in the short term, for instance, in response to unpredictability during times of crisis (Bedford et al., 2022). Building an effective budgeting system takes a long time. The ability to mobilize and incorporate employee expertise in the form of current skills and practices, as well as a desire to experiment and keep learning, are crucial for the success of these systems development activities. This suggests a procedure that calls for patience rather than being merely imposed on the organization (Agbenyo et al., 2018).

Because subordinates who view an adequate budget tend to feel that they have greater self-determination and capacity to respond to increased role demands resulting from austerity-triggered budgets caused by uncertainty, effective budgeting is expected to lessen the effect of austerity on role conflict and, ultimately, on emotional exhaustion. Thus, the impact of austerity on role conflict can be at least partially reduced. This gives people a better chance to learn how to handle the higher job demands imposed by tighter budgets (Bedford et al., 2022).



Increasing role conflict and emotional exhaustion are likely to result from tight budgets, which are more likely to be perceived as a barrier or impediment to the capacity achievement of goals. However, increasing job demands in a practical fiscal setting are more likely to be perceived as a challenge than a barrier. A successful budget is a tool that encourages proactive problem-solving, allows for flexible modifications, and forces staff members to respond to the needs of their task (Mucci et al., 2020; Beuren and Santos, 2019). Employees who regard budgets as effective are better equipped to deal with the challenges of tighter budgets, so the impact of tight budgets on role conflict and associated emotional exhaustion can be lessened. From the explanation above, the fourth hypothesis can be made:

**H4:** During a pandemic transition, enabling budget design will reduce the impact of tight budgets on role conflict.



**Figure 1.** Research Model

**Figure 1** shows describes more about the impact of the COVID-19 crisis on budgeting and role conflicts, which ultimately lead to emotional exhaustion. Emotional exhaustion can cause a loss for the company because it will decrease employee performance and ultimately lead to not achieving organizational goals. Emotional fatigue is expected to be reduced or avoided with an effective budgeting system owned by the organization, which has been conceptualized to deal with crisis situations (Bedford et al., 2022).

## METHODS

The type of research used is quantitative research with a survey approach. The sampling technique is generally done randomly; data collection uses research instruments, and data analysis is quantitative/statistical to test the hypotheses set. The type of data used in this research is primary data. Primary data, namely research data obtained directly in the field, to get respondents' answers describing the impact of the crisis on austerity budgets and its effect on emotional exhaustion through role conflict.

The data collection method is a questionnaire, which collects data by distributing questionnaires addressed to respondents to obtain responses to the object under study. A questionnaire survey was collected in person and online (via email/link) to managers of manufacturing companies in West Java. Researchers chose to use manufacturing companies because many manufacturing companies in Indonesia contribute considerable economic income to development in Indonesia. In addition, this study was conducted in

West Java for several reasons. West Java is one of the largest provinces in Indonesia. West Java contributes a considerable income to Indonesia because most of the manufacturing companies are located in West Java, and the capital of Indonesia, Jakarta, is in the province of West Java. That is why this research was conducted in a manufacturing company in West Java. Managers were chosen because they were considered to have more responsibility related to the budget. This study does not limit the functional areas of managers, meaning that managers from each department can be selected, and selection from various departments also allows for generalization in the research results.

The non-probability sampling method (purposive sampling) was used due to the unknown number of samples and selection taken with considerations or specific criteria that must be met. The requirements in this study are divisional managers related to budgeting in that division. The questionnaire distribution began with the researcher contacting a known manager from a specific manufacturing company. Then, the researcher entrusted the questionnaire to be filled out by managers in other divisions within the company via a link. As a result, 96 responses from respondents were collected entirely and became the sample of this study.

The scale used to measure is a scale with intervals of one to five, from strongly disagree to agree for the variables of role conflict strongly, enable budget design, and emotional exhaustion. Statements were given a score of one for strongly opposing answers, a score of two for disagreeing answers, a score of three for disagreeing answers, a score of four for agreeing solutions, and a score of five for strongly agreeing answers. For the variable impact of the Covid-19 pandemic and budgetary tightness, a scale is used with intervals of one to five, namely score one for a very significant decrease, score two for a substantial decline, score three for conditions that remain the same (normal), score four for a considerable increase, and a score of 5 for a very significant increase.

This research uses the scale created by (Becker et al., 2016), which evaluated the effects of the economic crisis on business operations (sales, capital availability, and supplier reliability); the impact of the crisis (CRISIS) was conducted. A scale that consists of six question items was used to tighten the budget. It was developed by (Becker et al., 2016) as a reflective indicator of the priority and attention given to reaching challenging budget targets inside the business. A scale developed by (Bedford et al., 2022) that consists of four question items was used as indicators of budget design to assess the enabling budget design. A scale developed by (Bedford et al., 2022) that consists of four question items as markers of role conflict was used to measure role conflict. Emotional exhaustion was measured using the scale from (Becker et al., 2016), which consists of five question items. **Table 1** shows this study's variables and indicators or question items.

**Table 1.** Variable and Indicators

Variable	Indicators /Qquestionnaire Questions	Question Number
<b>Impact of Covid-19 Crisis (CCI)</b>	1. Order Quantity 2. level of sales 3. Customer's ability to pay 4. Capital availability 5. Stock availability 6. Employee productivity	1 to 6





<b>Budget Tightness Change (BTC)</b>	1. The pressure to meet short-term targets	7 to 12
	2. Pressure to take corrective action to reduce budget variances	
	3. Difficulties in achieving budget targets	
	4. Attention from senior management to budget variances	
	5. Monitoring of budget achievement by senior management	
	6. Inquiries from senior management regarding achievement of budget targets	
<b>Role Conflict (RC)</b>	1. I have to do my responsibilities in a different way	13 to 16
	2. I received inappropriate job demands from my boss	
	3. I do unnecessary things that are not related to my specific job	
	4. I carry out orders that come from the taskmaster that conflict with other taskmasters	
<b>Enable Budget Design (EBD)</b>	1. It is very easy to get access to detailed information to investigate budget irregularities	17 to 20
	2. The budgeting process improves my understanding of what drives revenue/cost levels in my department	
	3. The budgeting process helps align departmental strategies with larger organizational goals	
	4. The budgeting process is tailored to the way I do my job	
<b>Emotional Exhaustion (EE)</b>	1. I feel emotionally drained from my work	21 to 25
	2. I feel tired at the end of the day after work	
	3. I dread waking up in the morning and having to face tomorrow at work	
	4. I feel tired throughout my work	
	5. I work too hard at my job	

Source: scales created or developed by (Becker et al., 2016) and (Bedford et al., 2022)

The structural equation model (SEM) with a variant-based technique was used to analyze this investigation's data. By comparing the item scores from the questions (component scores) with construct scores, which result in loading factors, convergent validity is used to assess the degree of validity of the questionnaire data. The loading factor value is considered high if the indicator correlation (Average Variance Extracted) is more than 0.700, and the loading factor more than 0.400 is considered sufficient for early-stage research to evaluate this study's dependability utilizing composite reliability. A composite reliability of more than 0.700 indicates that a measurement item is dependable. They are looking at the p-value for the path coefficient to test the hypothesis. **Table 2** provides an overview of industry, firm, and respondent characteristics.

**Table 2.** Industry and Respondents' Demographics

Panel A: Respondent profile	N	Percentage	Cumulated Percentage
<b>Gender</b>			
Male	54	56.250	56.250
Female	42	43.750	100
Total	96	100	



Position			
Operational Manager	7	7.292	7.292
Finance Manager	19	19.792	27.083
Accounting Manager	20	20.833	47.917
Marketing Manager	21	21.875	69.792
Audit Manager	5	5.208	75.000
Purchasing Manager	4	4.167	79.167
Production Manager	6	6.250	85.417
IT Manager	5	5.208	90.625
HRD Manager	5	5.208	95.833
N/A	4	4.167	100
Total	96	100	

Panel B: Industry	N	Percentage	Cumulated Percentage
Consumer goods	10	10.417	10.417
Chemicals and allied products	6	6.250	16.667
Automotive and components	17	17.708	34.375
Textile and Garment	39	40.625	75.000
Pulp and paper	6	6.250	81.250
Plastic and packaging	3	3.125	84.375
Other manufacturing industries	15	15.625	100
Total	96	100	

Source: Results of the Research Questionnaire

## RESULTS

**Descriptive Analysis.** The questionnaire collected was 96 respondents, namely managers of manufacturing companies in West Java. The questionnaire consists of five variables with details of six questionnaire statements regarding the impact of the Covid-19 pandemic (CCI), six items on a budgetary tightness questionnaire (BTC), four statements on a role conflict questionnaire (RC), four statements on an enabling budget design (EBD) questionnaire, and five statement items on the emotional exhaustion questionnaire (EE).

**Table 3.** Descriptive Statistics on the Impact of the Covid-19

Indicator	Mean	Standard Deviation	Score					Total
			1	2	3	4	5	
CCI_1	2.520	0.990	10	50	13	22	1	96
CCI_2	2.290	0.850	12	55	19	9	1	96
CCI_3	2.200	0.590	8	62	25	1	0	96
CCI_4	2.550	0.600	2	42	49	3	0	96
CCI_5	2.810	0.600	2	21	67	5	1	96
CCI_6	2.290	0.630	4	65	22	5	0	96
Overall	2.440	0.750	38	295	195	45	3	576

Source: results of processed descriptive data



**Table 3** shows that managers of manufacturing companies in West Java deem the COVID-19 pandemic's effects to be under control. This can be seen from the average respondent's overall score of 2.440 on a scale of one to five. The most pronounced impact of the COVID-19 pandemic on the company is the availability of stock, with an average score of 2.810 and the level of sales, with an average score of 2.290.

**Table 4.** Descriptive Statistics on Budget Tightness Changes

Indicator	Mean	Standard Deviation	Score					Total
			1	2	3	4	5	
BTC_1	3.950	0.530	0	2	10	75	9	96
BTC_2	3.780	0.640	0	2	26	59	9	96
BTC_3	3.840	0.530	0	2	16	73	5	96
BTC_4	3.760	0.660	0	2	29	55	10	96
BTC_5	3.980	0.540	0	2	9	74	11	96
BTC_6	4.070	0.600	0	2	8	67	19	96
Overall	3.900	0.590	0	12	98	403	63	576

Source: results of processed descriptive data

**Table 4** shows indicates that managers of manufacturing companies in West Java often tighten their budgets during the COVID-19 pandemic. This can be seen from the average respondent's overall score of 3.900 on a scale of one to five. The most frequent budget tightening by senior managers is achieving budget targets, with an average score of 4.070, followed by monitoring of budget achievements by senior managers, with an average score of 3.980.

**Table 5.** Descriptive Statistics on Role Conflict

Indicator	Mean	Standard Deviation	Score					Total
			1	2	3	4	5	
RC_1	3.750	0.650	0	3	26	59	8	96
RC_2	2.880	0.990	11	17	44	21	3	96
RC_3	2.630	0.980	14	25	43	11	3	96
RC_4	2.930	0.850	4	23	48	18	3	96
Overall	3.040	0.970	29	68	161	109	17	384

Source: results of processed descriptive data

The role conflict experienced by managers of manufacturing companies in West Java during the COVID-19 pandemic was still within reasonable limits. **Table 5** presents the average respondent's overall score of 3.040 on a scale of one to five. The role conflict most often felt by managers is having to carry out their responsibilities differently, with an average score of 3.750, followed by carrying out orders from the taskmaster that conflict with messages from other taskmasters, with an average score of 2.930.



**Table 6.** Descriptive Statistics on Enabling Budget Design

Indicator	Mean	Standard Deviation	Score					Total
			1	2	3	4	5	
EBD_1	3.460	0.660	1	3	46	43	3	96
EBD_2	3.900	0.530	0	1	16	71	8	96
EBD_3	4.020	0.600	0	1	13	65	17	96
EBD_4	3.720	0.660	1	1	29	58	7	96
Overall	3.770	0.650	2	6	104	237	35	384

Source: results of processed descriptive data

The design of a budget system for manufacturing companies in West Java during the COVID-19 pandemic has been effective. **Table 6** reports the average respondent's overall score of 3.770 on a scale of one to five. The most effective design of the budget system is to help align the department's strategy with the larger organizational goals with an average score of 4.020, followed by an increasing understanding of what drives the level of revenue/cost in the department with an average score of 3.900.

**Table 7.** Descriptive Statistics on Emotional Exhaustion

Indicator	Mean	Standard Deviation	Score					Total
			1	2	3	4	5	
EE_1	3.650	0.740	2	4	25	60	5	96
EE_2	3.380	0.850	2	15	26	51	2	96
EE_3	2.180	0.990	26	38	24	5	3	96
EE_4	3.280	0.850	4	10	40	39	3	96
EE_5	3.520	0.820	3	6	30	52	5	96
Overall	3.200	1.000	37	73	145	207	18	480

Source: results of processed descriptive data

**Table 7** shows indicates that the emotional fatigue felt by managers of manufacturing companies in West Java during the COVID-19 pandemic was relatively high. On a scale of one to five, the average respondent received a score of 3.200, indicating this. The most increased emotional fatigue managers feel emotionally drained from work, with an average score of 3.650, followed by working too hard at the job, with an average score of 3.520.

**Verification Analysis.** To analyze the organization's response to the COVID-19 crisis, a test was carried out using structural equation modelling with an alternative partial least square method.

**Outer Model.** The outer model, also known as the measuring model, ties latent variables to manifest variables. This study had five latent variables and 25 manifest variables (indicators). The following is the result of data processing analysis using WarpPLS 7.0, along with an explanation of the convergent and discriminant validity tests.



**Table 8.** Loading Factor

Indicator	Loading Factor				
	CCI	BTC	RC	EE	EBD
1	0.752	0.747	0.750	0.723	0.653
2	0.900	0.812	0.828	0.805	0.824
3	0.785	0.790	0.802	0.625	0.813
4	0.775	0.795	0.793	0.841	0.797
5	0.731	0.906	-	0.728	-
6	0.701	0.834	-	-	-
CR	0.901	0.922	0.872	0.863	0.856
AVE	0.603	0.665	0.630	0.559	0.601

Source: Output of WarpPLS Program

The measuring model shall exclude manifest variables (indicators) with a loading factor of less than 0.400. Consequently, a composite reliability rating of 0.700 to 0.900 is considered satisfactory. **Table 8** shows that each indicator's loading factor is larger than 0.400 and that each latent variable's composite reliability (CR) value is greater than 0.700, indicating that these indicators consistently measure their respective latent variables. The five latent variables under investigation have complied with convergent validity conditions.

On the latent variable impact of COVID-19, the CCI2 indicator (sales level) has the greatest loading factor. This information demonstrates that the level of sales best reflects COVID-19's impact on latent variables. Employee productivity, on the other hand, is the CCI6 indicator's lowest representation of COVID-19's impact on latent variables. The latent variable impact of the COVID-19 pandemic can be used to reflect on average 60.300 per cent of the information included in each indicator, according to the average variance extracted (AVE) value of 0.603.

The BTC5 indicator (monitoring budget attainment by senior management) has the greatest loading factor in the budget tightening variable. This data demonstrates that senior management's oversight of budget execution best represents the latent variable of budgetary tightness. However, when it comes to accurately expressing the latent variable of budget tightening, the BTC1 indicator (pressure to reach short-term targets) is the least effective. The latent variable of budget tightening can represent, on average, 66.500 per cent of the information contained in each indicator, according to the average variance extracted (AVE) value of 0.665.

In the role conflict variable, the RC2 indicator (accepting inappropriate job demands from superiors) has the greatest loading factor. This information demonstrates that the strongest latent variable representing role conflict is taking unreasonable job demands from superiors. On the other hand, the RC1 indication (having to carry out my duties in a different way) has the poorest ability to reflect the latent variable of role conflict. The role conflict latent variable can reflect, on average, 63.000 per cent of the information included in each indicator, according to the average variance extracted (AVE) value of 0.630.

The EE4 indicator (feeling tired throughout the work) has the greatest loading factor in the emotional exhaustion variable. These findings suggest that fatigue is the strongest latent variable expressing emotional exhaustion at work. Conversely, the latent variable of emotional exhaustion is least well-reflected by the EE3 indicator (fear of waking up in the morning and having to face tomorrow). The latent variable emotional exhaustion can





reflect, on average, 55.900 per cent of the information in each indication, according to the average variance extracted (AVE) value of 0.559.

In the enabling budget design variable, the EBD2 indicator (the budget process increases understanding of what drives the level of income/cost in the department) has the greatest loading factor. This data demonstrates that the budget process, by reflecting the latent variables enabling budget formulation, improves comprehension of what most strongly influences the level of revenue/cost in the department. The EBD1 indicator, on the other hand, has the least ability to reflect the enabling budget design latent variable (easy access to precise information to examine budget anomalies). The enabling budget design hidden variables can represent, on average, 60.100 per cent of the information in each indicator, according to the average variance extracted (AVE) value of 0.501.

Furthermore, the measuring tool was put to the test by being compared to markers of other latent variables as part of a discriminant validity investigation. The Fornell-Larcker criterion and cross-loading were used to test the discriminant validity of the method.

**Table 9.** Cross Loading

<b>Indicator</b>	<b>CCI</b>	<b>BTC</b>	<b>RC</b>	<b>EE</b>	<b>EBD</b>
CCI <sub>1</sub>	<b>0.752</b>	0.159	0.072	-0.178	-0.149
CCI <sub>2</sub>	<b>0.900</b>	0.235	0.102	-0.191	-0.126
CCI <sub>3</sub>	<b>0.785</b>	0.048	0.049	-0.266	0.008
CCI <sub>4</sub>	<b>0.775</b>	0.236	0.190	-0.169	-0.073
CCI <sub>5</sub>	<b>0.731</b>	0.384	0.230	-0.130	-0.211
CCI <sub>6</sub>	<b>0.701</b>	0.366	0.249	-0.014	-0.132
BTC <sub>1</sub>	0.385	<b>0.747</b>	0.282	0.106	0.067
BTC <sub>2</sub>	0.217	<b>0.812</b>	0.316	0.049	-0.002
BTC <sub>3</sub>	0.176	<b>0.790</b>	0.245	0.246	-0.085
BTC <sub>4</sub>	0.236	<b>0.795</b>	0.271	0.112	-0.138
BTC <sub>5</sub>	0.305	<b>0.906</b>	0.271	0.045	-0.084
BTC <sub>6</sub>	0.159	<b>0.834</b>	0.248	0.051	0.018
RC <sub>1</sub>	0.100	0.279	<b>0.750</b>	0.203	0.057
RC <sub>2</sub>	0.174	0.313	<b>0.828</b>	0.415	0.054
RC <sub>3</sub>	0.208	0.229	<b>0.802</b>	0.332	0.005
RC <sub>4</sub>	0.106	0.237	<b>0.793</b>	0.405	0.074
EE <sub>1</sub>	-0.195	0.025	0.143	<b>0.723</b>	-0.146
EE <sub>2</sub>	-0.099	0.099	0.366	<b>0.805</b>	0.079
EE <sub>3</sub>	-0.029	0.144	0.319	<b>0.625</b>	0.092
EE <sub>4</sub>	-0.242	0.102	0.423	<b>0.841</b>	0.087
EE <sub>5</sub>	-0.190	0.094	0.343	<b>0.728</b>	0.062
EBD <sub>1</sub>	-0.027	-0.195	0.001	-0.040	<b>0.653</b>
EBD <sub>2</sub>	-0.186	0.057	0.204	0.140	<b>0.824</b>
EBD <sub>3</sub>	-0.131	-0.146	-0.117	-0.144	<b>0.813</b>
EBD <sub>4</sub>	-0.087	0.108	0.086	0.179	<b>0.797</b>

Source: Output of WarpPLS Program



Cross loading, greater than outer loading, indicates a discriminant validity problem. **Table 9** shows that each construct's (latent variable) loading factor values with its indicators are higher than those on other latent variables. This data indicates no discriminant validity problem because each indicator has a stronger relationship with its construct than with other constructs.

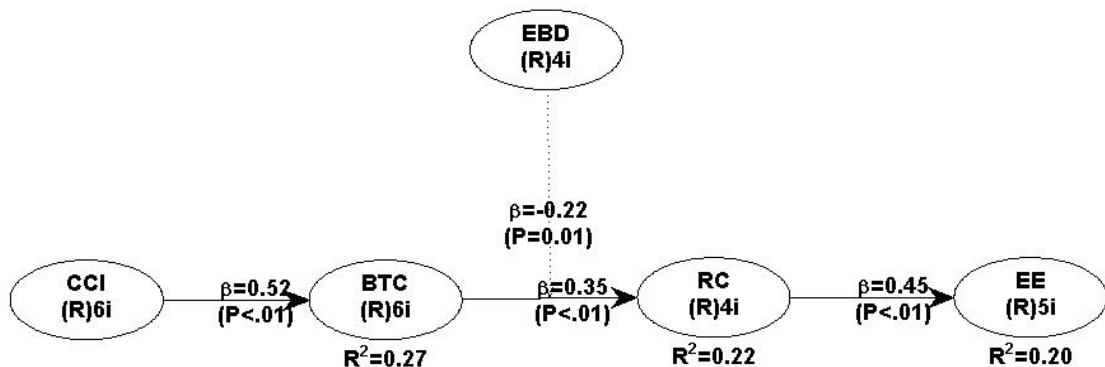
**Table 10.** Fornell-Larcker Criterion

	CCI	BTC	RC	EE	EBD
CCI	0.777				
BTC	0.301	0.815			
RC	0.186	0.333	0.794		
EE	-0.207	0.122	0.430	0.748	
EBD	-0.144	-0.047	0.060	0.048	0.775

Source: Output of WarpPLS Program

When the average variance extracted square root is less than the correlation between latent variables, discriminant validity issues occur. **Table 10** shows each latent variable still has a square root of average variance extracted (diagonal row) that is bigger than the correlation value with other latent variables. This data shows that the latent variable has a stronger relationship with the indicator than the other latent variables.

### Inner Model



**Figure 2.** Model Results

Source: Output of WarpPLS Program

The inner model, or the structural model, describes the relationship between endogenous variables and other endogenous variables or between exogenous latent variables and endogenous latent variables. **Figure 2** is an image that results from a summary of the inner model that has been done, and **Table 11** is an overview of the outcomes of testing the structural model.



**Table 11.** Summary of Structural Model Test Results

Path	Coefficient	t-statistics	p-value	R <sup>2</sup>	Q <sup>2</sup>
CCI --> BTC	0.520	5.909	less than 0.001	0.271	0.277
BTC --> RC	0.346	3.720	less than 0.001	0.216	0.225
BTC×EBD --> RC	-0.218	-2.271	0.013		
RC --> EE	0.449	4.989	less than 0.001	0.202	0.214

Source: Output of WarpPLS Program

The R2 value (from **Table 11**) shows that the impact of the Covid-19 pandemic has had an effect of 27.100 per cent on budget tightening. Then, budget tightening and moderated enabling budget design impact 21.600 per cent on role conflict. Finally, role conflict affects 20.200 per cent of emotional exhaustion. The Q2 value is a predictive relevance value because Q2 on the structures over 0.150 indicates that the three structural models obtained have a reasonably strong predictive relevance.

**The Impact of the Covid-19 Pandemic on Budgetary Tightening.** The first hypothesis to be tested is the negative impact of the COVID-19 pandemic (CCI) transition period positively related to budgetary tightening (BTC).

**Table 9** shows that the COVID-19 pandemic path coefficient for austerity has a positive sign with a statistical value of 5.909 and a probability value close to zero. Because the t-statistic is greater than 1.645 and the probability value is less than 0.050, at the 5 per cent error level, it is decided to accept the first hypothesis. The negative impact of the COVID-19 pandemic transition period is positively related to budgetary tightening in manufacturing companies in West Java.

**Effect of Budgetary Tightness on Role Conflict.** The second hypothesis to be tested is during the pandemic transition, tightening budget controls (BTC) is positively related to role conflict (RC).

**Table 9** indicates that the path coefficient of tightening budgetary control on role conflict has a positive sign with a statistical value of 3.720 and a probability value close to zero. Because the t-statistic is greater than 1.645 and the probability value is less than 0.050 at the 5 per cent error level, it is decided to accept the second hypothesis. It can be concluded that during the pandemic transition, tightening budget controls is positively related to role conflict in manufacturing companies in West Java.

**The Effect of Moderated Budget Tightening by Enabling Budget Design on Role Conflict.** The third hypothesis to be tested is during the pandemic transition, enabling budget design will reduce the impact of budgetary tightening on role conflict.

**Table 9** reports that the path coefficient of budgetary tightening on role conflict (moderated by enabling budget design) has a negative sign with a statistical value of -2.271 and a probability value of 0.013. Because the t-statistic is less than -1.645 and the probability value is less than 0.050 at the 5 per cent error level, it is decided to accept the third hypothesis. During the pandemic transition, enabling budget design reduced the impact of budgetary tightening on role conflict in manufacturing companies in West Java.

**The Effect of Role Conflict on Emotional Exhaustion.** The fourth hypothesis to be tested is during the pandemic transition, role conflict (RC) is positively related to the emotional exhaustion (EE) of budget holders.

**Table 9** shows that the path coefficient of role conflict on emotional exhaustion of budget holders is positive, with a statistical value of 4.989 and a probability value close to



zero. Because the t-statistic is greater than 1.645 and the probability value is less than 0.05 at the 5 per cent error level, it is decided to accept the fourth hypothesis. It can be concluded that during the pandemic transition, role conflict is positively related to the emotional exhaustion of budget holders in manufacturing companies in West Java.

## DISCUSSION

This study examines the impact of budget tightening during the transition period of the COVID-19 pandemic on role conflicts felt by company employees. The results show that the company's budget tightening causes role conflicts among company employees and even leads to employee emotional exhaustion. This research has shown that implementing an adequate budget drawn up by a company over the years can reduce the impact of austerity on role conflict and the emotional exhaustion felt by company employees.

The impact of COVID-19 on the budget as a form of management control is to tighten the budget, as the results in this study show that companies tend to draw their budgets as a response to COVID-19. The company is tightening the budget because, in general, there has been a decline in sales; this can be seen from the results of descriptive statistical research that measures the impact of the COVID-19 pandemic on the company. For example, a company's budget tightening reduces spending; this is consistent with previous findings, which say budget tightening is done by reducing the allocation of resources from budgeting during a crisis (Becker et al., 2016). This leads to the conclusion that budgetary tightness in West Java industrial enterprises positively correlates with the negative effects of the COVID-19 pandemic changeover phase. The results of this study are different from research conducted by (Annesi-Pessina, 2020), which said that the budget function becomes less important when facing an economic crisis because organizations must be flexible and responsive in dealing with this crisis and companies that face vulnerabilities during the economic crisis have looser conflict control, so in this case, there is no budget tightening when a crisis comes.

The company's budget tightening can result in role stress, especially the role conflicts analyzed in this research. The study's findings demonstrate where senior managers will monitor the achievement of budget targets assigned to their subordinates. This results in role stress employees feel, especially perceived role conflict, namely the many responsibilities that employees must carry out in a way different from the usual situation. This is also in line with other research showing that role conflict increases when subordinates have more functional duties in addition to their unusual responsibilities (Bedford et al., 2022). It can be concluded that during the pandemic transition, tightening budget controls is positively related to role conflict in manufacturing companies in West Java. This is different from research conducted by (Arnold, 2019), which says that tightening the budget can produce positive results and consistency of employee actions towards company goals, so in this case, it does not cause employee stress and emotional exhaustion.

In this study, tight budgets that cause role conflict will result in the emotional exhaustion of managers. This happens because the tight budget causes work demands to be completed in different ways, which causes role conflicts in which managers feel emotionally drained from work. It can be concluded that during the pandemic transition, role conflict is positively related to the emotional exhaustion of budget holders in manufacturing companies in West Java. This is also under previous findings, which say



that employees experience role conflict because they have to fulfil various responsibilities that differ from their original duties due to budget changes. Employees experience intense work demands for a long time and bear psychological costs that drain their energy, leading to emotional exhaustion (Kerse et al., 2018).

Companies with an excellent enabling budget design, which is arranged systematically and has been implemented for years properly and effectively, will have a large capacity to respond to role demands due to tight budgets. The findings of this study show that most West Java manufacturing enterprises have a functional budget system, so during the pandemic transition, enabling budget design was able to reduce the impact of tight budgets on role conflicts in manufacturing companies in West Java. This reinforces earlier results that a reasonable budget is made to be a tool that encourages active problem-solving, solving adaptable modifications, and forces staff members to adjust to the demands of the work they must perform (Mucci et al., 2020; Beuren and Santos, 2019) especially during the pandemic transition.

## CONCLUSION

The primary motivation for this study was the limited existing literature covering changes to organizational management control systems, particularly budgets, in response to crises. Previous studies have shown that companies adapt to budgeting to respond to crises. Budgeting is made tighter, which can ultimately stress employees, one of the dimensions of which is role conflict, which will eventually lead to emotional exhaustion of employees in the company. Understanding the psychological effects of stress and emotional fatigue experienced by employees during the transitional period following the COVID-19 outbreak is crucial (Becker et al., 2016; Schelenz, 2020). Researchers researched the impact of the pandemic on tight budgets, which resulted in role conflicts that led to employees' emotional exhaustion. The results of the study show that the negative impact of the Covid-19 pandemic transition period is positively related to budgetary tightness, tightening budget control is positively associated with role conflict, enabling budget design will reduce the impact of budgetary tightness on role conflict, and role conflict is positively related to emotional exhaustion of budget holders. The results of this study support the results of research from (Bedford et al., 2022), who said the same thing, namely, the impact of the crisis on budget changes and ultimately causing role conflict and emotional exhaustion. Still, the difference in this study was also seen after the effects of the crisis period, namely the crisis transition period.

This study adds to the body of knowledge on management control, particularly the budget, which sheds further light on how budgeting practices change during times of crisis and what occurs to employees as a result of these budgeting practice changes. If the company's reaction to the crisis is to tighten the budget, the company must consider enabling budget design to help reduce the psychological impact caused by the budget tightening.

This study also has several limitations, including only collecting data from manufacturing companies in West Java, where the sample collected may still be relatively small, which limits generalizability. Further research is needed by taking samples with different organizational characteristics or developing a comprehensive research model to obtain more general results.





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