

## The Influence of Work-Life Balance and Flexible Working Arrangements on Auditor Performance at the Bengkulu Provincial Inspectorate

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### **Keywords:**

Work-Life Balance; Flexible Working Arrangement; Auditor Performance; Government Auditor

### **Abstract**

*This research is motivated by the persistent performance issues of auditors at the Bengkulu Provincial Inspectorate, reflected in findings on regional financial management and the potential for role conflict due to high work demands. This condition requires attention to non-technical factors such as work-life balance and flexible working arrangements. This study aims to examine the effect of work-life balance and flexible working arrangements on auditor performance. The research method uses a quantitative approach with a survey method. The study population was all 62 auditors at the Bengkulu Provincial Inspectorate, sampled through a saturated sampling technique. Data were collected using a questionnaire and analyzed using multiple linear regression using SPSS. The results show that work-life balance has a positive and significant effect on auditor performance, as does flexible working arrangements, which also have a positive and significant effect. Simultaneously, both variables are able to explain 53.3% of the variation in auditor performance. In conclusion, improving work-life balance and implementing optimal work flexibility can improve auditor performance. The implications of this study emphasize the importance of organizational policies that support work well-being and flexibility as a strategy to improve the performance of public sector auditors.*

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## INTRODUCTION

Changes in the global work environment over the past decade have demonstrated significant transformations driven by digitalization, the dynamics of modern organizations, and the impact of the pandemic, which has accelerated the adoption of flexible work practices. Global trends indicate that organizations are increasingly emphasizing work-life balance and the implementation of flexible working arrangements (FWAs) as strategies to improve employee performance and well-being. Recent studies indicate that over 70% of organizations in the public and private sectors have begun implementing flexible work policies in response to the demands of employee productivity and well-being (Kniffin et al., 2021). This phenomenon impacts not only organizational efficiency but also the quality of individual performance, particularly in high-pressure professions such as auditing.

From a global perspective, work-life balance is a strategic issue because it is directly related to mental health, job satisfaction, and employee productivity. According to Allen et al. (2020), work-life balance is a condition in which individuals are able to manage the demands of work and personal life harmoniously without sacrificing either. Meanwhile, flexible working arrangements are defined as work policies that provide flexibility in the time, location, and method of work,

which have been shown to improve employee performance and engagement (De Menezes & Kelliher, 2021). However, several studies have shown mixed results. On the one hand, FWAs can increase productivity (Bloom et al., 2022), but on the other hand, they can blur the boundaries between work and personal life, which actually decreases performance (Wang et al., 2021). These differing findings indicate an empirical debate that requires further study.

From a grand theoretical perspective, this research is based on Role Balance Theory and Conservation of Resources Theory. Role Balance Theory explains that individuals who are able to balance various roles will experience lower stress levels and more optimal performance (Greenhaus & Allen, 2021). Meanwhile, Conservation of Resources Theory emphasizes that individuals strive to maintain and allocate resources such as time, energy, and attention to achieve optimal performance (Hobfoll et al., 2018). In this context, work-life balance and FWA act as resource management mechanisms that can improve auditor performance.

Empirically, numerous studies have been conducted on work-life balance and flexible working arrangements, but they have yielded mixed results. Some studies have found that work-life balance has a positive effect on employee performance (Haar et al., 2020; Talukder et al., 2022), while others have shown an insignificant or even negative effect under certain conditions (Biron et al., 2021). Similarly, flexible working arrangements have been shown to improve performance and job satisfaction (Chung & van der Horst, 2020), but they also have the potential to lead to burnout due to a lack of boundaries between work and personal life (Ipsen et al., 2021). This variation in results suggests that the relationship between these variables is contextual and influenced by organizational and individual characteristics.

In the context of the Indonesian public sector, particularly within the Bengkulu Provincial Inspectorate, auditor performance remains a significant issue. Auditors hold significant responsibilities in regional financial oversight, requiring them to operate professionally, independently, and accountably. However, high workloads, time pressures, and task complexity often create conflicts between work and personal life. Furthermore, the implementation of flexible working arrangements in the public sector remains suboptimal and tends to be limited compared to the private sector. This situation has the potential to significantly impact auditor performance.

The main problem identified in this study is the persistent imbalance between auditors' work demands and their personal lives, as well as the suboptimal implementation of flexible working arrangements. This is reinforced by internal findings indicating that auditor performance is not yet fully optimal, as reflected in recurring audit findings and delays in task completion. The urgency of this research lies in the importance of identifying factors that can improve auditor performance, particularly through non-technical approaches such as work-life balance and work flexibility.

Methodologically, most previous studies have used a quantitative approach with survey techniques and regression analysis (Haar et al., 2020; Chung & van der Horst, 2020). However, limitations remain in the public sector, particularly at the local government level. Furthermore, research that simultaneously integrates work-life balance and flexible working arrangements into auditor performance is still relatively limited, particularly in Indonesia. This indicates a research gap that needs to be filled.

Based on this description, the novelty of this research lies in the simultaneous examination of the influence of work-life balance and flexible working arrangements on auditor performance in the context of the regional public sector, specifically the Bengkulu Provincial Inspectorate. This research also provides an empirical contribution to enriching the literature on non-technical factors that influence auditor performance.

The purpose of this study is to analyze the influence of work-life balance and flexible working arrangements on auditor performance, both partially and simultaneously. The results are expected to provide practical contributions to organizations in formulating policies that support employee well-being and optimally improve auditor performance.

## **METHODS**

This study uses a quantitative approach with an explanatory research design that aims to examine the causal relationship between work-life balance, flexible working arrangements, and auditor performance. The quantitative approach was chosen because it provides objective measurements of the relationships between variables and allows for generalization of research results (Creswell & Creswell, 2018). The explanatory design is used to systematically and measurably explain the influence of independent variables on the dependent variable.

The method used in this study was a survey, with data collection using a structured questionnaire. The questionnaire was designed based on variable indicators that have been tested in previous studies, such as work-life balance, based on the scale from Haar et al. (2020), flexible working arrangements from Chung & van der Horst (2020), and auditor performance from Koopmans et al. (2021). The use of questionnaires allows researchers to obtain data directly from respondents with a high level of reliability and validity.

The subjects of this study were all 62 auditors working at the Bengkulu Provincial Inspectorate. The sampling technique used was saturated sampling, where the entire population was sampled. This technique was chosen because the population size was relatively small and allowed researchers to obtain a comprehensive picture of the conditions under study (Sugiyono, 2022).

The data sources in this study consisted of primary and secondary data. Primary data were obtained through questionnaires distributed to respondents, while secondary data were obtained from official documents, performance reports, and relevant literature. The data obtained were then tested for validity and reliability using statistical tests to ensure the quality of the research instruments (Hair et al., 2021).

Data analysis was performed using multiple linear regression techniques with the aid of SPSS software. This analysis was used to examine the partial and simultaneous effects of independent variables on the dependent variable. Prior to the regression analysis, classical assumption tests were performed, including normality, multicollinearity, and heteroscedasticity tests, to ensure the regression model met the BLUE (Best Linear Unbiased Estimator) criteria (Ghozali, 2021). Furthermore, a coefficient of determination ( $R^2$ ) test was also performed to determine the extent of the independent variables' contribution to explaining the dependent variable.

With this methodological approach, the research is expected to be able to produce valid and reliable empirical findings and provide scientific contributions in the development of human resource management studies, particularly regarding work-life balance and flexible working arrangements in improving the performance of public sector auditors.

## RESULTS AND DISCUSSION

This study aims to analyze the influence of work-life balance and flexible working arrangements on auditor performance at the Bengkulu Provincial Inspectorate. Data were obtained from all 62 auditors through a saturated sampling technique, thus utilizing the entire population as respondents. This approach allows researchers to obtain a comprehensive picture of the empirical conditions that occur. Data analysis was conducted using multiple linear regression with the assistance of statistical software, thus explaining the partial and simultaneous effects of independent variables on auditor performance.

The data processing results indicate that the research instrument meets the validity and reliability criteria. All statement items have correlation values that meet the minimum threshold, and Cronbach's Alpha values are above the established standard. This indicates that the instrument used is capable of measuring the research variables consistently and accurately. Furthermore, the results of the classical assumption test indicate that the regression model used meets the assumption of normality, there is no multicollinearity, and no symptoms of heteroscedasticity are found. Thus, the regression model used in this study is suitable for use in hypothesis testing.

### Validity Test

Based on the results of the validity test conducted on all indicators, it can be concluded that all statement items in the questionnaire are declared valid. This can be seen from two criteria that are met, namely the value of the correlation coefficient  $r$ -calculated for each indicator is greater than the value of  $r$ -table (0.248) and the significance value  $<0.05$ , so it can be used for further research, a summary of the research results can be seen in Table 4.4 below.

**Validity Test Results Table**

Variables	Indicator	n	R Count	R Table	Sig. (2-tailed)	Note
<i>Work-life Balance</i>	X.1.1	62	0.740	0.248	0.000	Valid
	X.1.2	62	0.468	0.248	0.000	Valid
	X.1.3	62	0.773	0.248	0.000	Valid
	X.1.4	62	0.470	0.248	0.000	Valid
	X.1.5	62	0.583	0.248	0.000	Valid
	X.1.6	62	0.738	0.248	0.000	Valid
	X.1.7	62	0.758	0.248	0.000	Valid
	X.1.8	62	0.641	0.248	0.000	Valid
	X.1.9	62	0.304	0.248	0.016	Valid
<i>Flexible Working Arrangement</i>	X.2.1	62	0.372	0.248	0.003	Valid
	X.2.2	62	0.634	0.248	0.000	Valid
	X.2.3	62	0.484	0.248	0.000	Valid
	X.2.4	62	0.745	0.248	0.000	Valid
	X.2.5	62	0.537	0.248	0.000	Valid
	X.2.6	62	0.692	0.248	0.000	Valid
	X.2.7	62	0.594	0.248	0.000	Valid
	X.2.8	62	0.846	0.248	0.000	Valid
	X.2.9	62	0.548	0.248	0.000	Valid
Auditor Performance	Y1	62	0.663	0.248	0.000	Valid
	Y2	62	0.772	0.248	0.000	Valid
	Y3	62	0.693	0.248	0.000	Valid
	Y4	62	0.634	0.248	0.000	Valid
	Y5	62	0.580	0.248	0.000	Valid
	Y6	62	0.678	0.248	0.000	Valid
	Y7	62	0.721	0.248	0.000	Valid
	Y8	62	0.624	0.248	0.000	Valid
	Y9	62	0.583	0.248	0.000	Valid

*Source: Processed Primary Data, 2026*

**Reliability Test**

**Reliability Test Results Table**

Variables	Cronbach's Alpha	Condition	Information
<i>Work-Life Balance</i>	0.800	0.700	Reliable
<i>Flexible Working Arrangement</i>	0.794	0.700	Reliable
Auditor Performance	0.834	0.700	Reliable

*Source: Processed Primary Data, 2026*

Based on the results of the reliability test using Cronbach's Alpha, it can be concluded that the three research variables are reliable. This is indicated by the Cronbach's Alpha value for each variable being  $>0.70$ . Therefore, all questions in the questionnaire can be trusted to measure the intended constructs stably and reliably, making the data suitable for further analysis.

**Classical Assumption Test****Normality Test Results Table**

Variables	N	Kolmogorov-Smirnov	Asymp. Sig. (2-tailed)	Decision
Residual Regression Model	62	0.078	0.200	Normal

*Source: Processed Primary Data, 2026*

Based on the results of the Kolmogorov-Smirnov normality test, it can be concluded that the residual data of the regression model is normally distributed. This is indicated by a significance value (Asymp. Sig. 2-tailed) of 0.200, which is significantly greater than the critical limit of 0.05. Thus, the assumption of normality in the regression analysis has been met, allowing the model to be used for further statistical testing. The following are the results of the normality test for the residual values of the regression data.

**Multicollinearity Test****Multicollinearity Test Results Table**

Variables	Tolerance Value	VIP Value	Information
<i>Work-Life Balance</i>	0.503	1.99	Multicollinearity Free
<i>Flexible Working Arrangement</i>	0.503	1.99	Multicollinearity Free

*Source: Processed Primary Data, 2026*

Based on the results of the multicollinearity test, both independent variables, namely work-life balance and flexible working arrangements, are free from multicollinearity problems. This is evidenced by the tolerance value of 0.503 for each variable, which is above the minimum limit of 0.10, and the Variance Inflation Factor (VIF) value of 1.99, which is below the maximum threshold of 10. Thus, these two variables are not strongly correlated and meet the assumptions for further regression analysis.

### ***Heteroscedasticity Test***

The heteroscedasticity test is performed to determine whether the distribution of errors (residuals) in a regression model is consistent across observations. If the distribution is relatively similar, it is called homoscedasticity, and the model is considered good. If the distribution is not, it is called heteroscedasticity, and this can reduce the model's reliability. The results of the heteroscedasticity test are presented in the table below.

#### ***Heteroscedasticity Test Results Table***

<b>Variables</b>	<b>t</b>	<b>Sig</b>	<b>Information</b>
<i>Work-Life Balance</i>	1,093	0.279	Free of Heteroscedasticity
<i>Flexible Working Arrangement</i>	0.254	0.800	Free of Heteroscedasticity

*Source: Processed Primary Data, 2026*

Based on the results of the heteroscedasticity test using the Glejser test, it can be concluded that the regression model is free from heteroscedasticity symptoms. This is indicated by the significance values for both independent variables, which are greater than 0.05: work-life balance (sig = 0.279) and flexible working arrangement (sig = 0.800). Thus, the assumption of homoscedasticity is met, which means the residual variance is homogeneous and the regression model used can be considered good and consistent.

### **Hypothesis Testing**

#### ***Multiple Linear Regression Analysis***

This study used multiple regression analysis to examine the effect of work-life balance and flexible working arrangements on auditor performance at the Bengkulu Provincial Inspectorate. In addition to obtaining statistical values for the regression coefficients, the analysis also yielded F-statistics, t-statistics, and coefficients of determination. These values were used to test hypotheses regarding the influence of each research variable. The data analysis yielded the following regression analysis results:

#### ***Multiple Linear Regression Test Results***

Variables	Standardized Beta Coefficient	t	Signification
Constant	12,194	4.132	0.000
<i>Work-Life Balance</i>	0.404	3,277	0.002
<i>Flexible Working Arrangement</i>	0.398	3,225	0.002
R	:		0.741
<i>Adjust R Square</i>	:		0.533
F-count	:		35,868
Sig	:		0.000
n	:		62
Dependent Variable: Auditor Performance			

Source: Processed Primary Data, 2026

### *Simultaneous Test (F Test)*

The F-test results show an F-calculation value of 35.868 with a significance level of 0.000. Because this significance value is much smaller than  $\text{sig} = 0.05$  and the F-calculation value (35.868) is greater than the F-table (3.15), it can be concluded that the overall regression model is feasible and can be used.

### *Coefficient of Determination ( $R^2$ ) Test*

The Adjusted R Square value of 0.533 indicates that the two independent variables (work-life balance and flexible working arrangements) are able to explain 53.3% of the variation in auditor performance, and 46.7% is explained by other factors outside the model. Therefore, it can be said that the contribution of both variables in influencing auditor performance is quite strong, although there are still other factors that play a role.

### *Partial Test (t-Test)*

Based on the t-test results in the table, the work-life balance variable has a beta coefficient value of 0.404 with a calculated t-value of 3.277 and a significance level of 0.002 ( $<0.05$ ). This indicates that work-life balance has a positive and significant effect on auditor performance. The positive direction of the beta coefficient indicates that the higher the level of work-life balance an auditor has, the higher the resulting performance. In addition, the calculated t-value (3.277) which is greater than the t-table ( $\pm 2.001$ ) confirms that the effect is statistically significant, so that  $H_0$  rejected and  $H_1$  accepted.

Furthermore, the flexible working arrangement variable has a beta coefficient value of 0.398 with a calculated t value of 3.225 and a significance level of 0.002 ( $<0.05$ ). These results

indicate that flexible working arrangements also have a positive and significant effect on auditor performance. A positive beta coefficient indicates that the better the implementation of flexible working arrangements, the more auditor performance will improve. The calculated t value (3.225) which is greater than the t table ( $\pm 2.001$ ) also indicates that the effect is statistically significant, so  $H_0$  rejected and  $H_1$  accepted.

## DISCUSSION

The findings of this study provide empirical evidence that work-life balance plays a significant role in improving auditor performance. Auditors who are able to maintain a balance between work and personal life demands tend to have lower stress levels, higher work focus, and better decision-making abilities. From a theoretical perspective, these findings align with role balance theory, which states that individuals who are able to manage multiple roles in a balanced manner will have more optimal performance. According to Haar et al. (2020), work-life balance contributes to increased productivity and individual psychological well-being. This finding is also supported by Talukder et al. (2022), who stated that work-life balance has a significant influence on performance by reducing work fatigue.

In the context of public sector auditors, work-life balance is crucial given the high work pressure, complexity of tasks, and demands for accountability. Auditors who experience conflict between work and personal life tend to experience decreased performance due to emotional and mental exhaustion. Therefore, organizations need to create policies that support this balance, such as managing a proportional workload and providing adequate rest periods.

Further findings indicate that flexible working arrangements also have a positive and significant impact on auditor performance. This suggests that flexibility in scheduling work time and location can improve auditor efficiency and productivity. Work flexibility provides auditors with the autonomy to adjust their work rhythm according to individual circumstances, thereby increasing motivation and job satisfaction. This finding aligns with research by Chung and van der Horst (2020), which states that work flexibility improves employee engagement and performance.

Furthermore, Bloom et al. (2022) found that work flexibility significantly increases productivity, particularly in technology-based work contexts. In this study, work flexibility enabled auditors to manage tasks more effectively, particularly in situations requiring high mobility. However, work flexibility also carries potential risks if not managed properly. Wang et al. (2021) stated that work flexibility can blur the boundaries between work and personal life, potentially

increasing work stress. In this study, no significant negative effects were found, indicating that the implementation of work flexibility remains within controllable limits.

Simultaneously, both variables significantly contribute to auditor performance. This suggests that the combination of work-life balance and work flexibility is an effective strategy for improving auditor performance. This finding supports research by De Menezes and Kelliher (2021), which found that the combination of flexibility and work well-being policies has a greater impact than their separate implementation.

The practical implications of this research suggest that public sector organizations, particularly the Bengkulu Provincial Inspectorate, need to develop policies that support work-life balance and work flexibility. These policies could include flexible working hours, adequate leave, and the use of digital technology to support remote work. In this way, organizations can sustainably improve auditor performance.

This study has several limitations that should be considered. First, the study was conducted at only one institution, so the results cannot be broadly generalized. Second, the study used a quantitative approach that was unable to delve deeply into the subjective experiences of auditors. Third, there are other variables not included in the research model, such as leadership, organizational culture, and work stress.

Based on these limitations, further research is recommended to employ a mixed methods approach to provide a more comprehensive understanding. Furthermore, future research could include mediating or moderating variables to enrich the research model. Expanding the research sample to various government agencies is also important to increase the generalizability of the results.

## CONCLUSION

This study aims to analyze the effect of work-life balance and flexible working arrangements on auditor performance at the Bengkulu Provincial Inspectorate. Based on the results of the study, it can be concluded that work-life balance has a positive and significant effect on auditor performance, indicating that auditors who are able to balance the demands of work and personal life tend to have better performance. In addition, flexible working arrangements have also been shown to have a positive and significant effect on auditor performance, meaning that flexibility in managing time and working methods can increase auditor effectiveness and productivity. Simultaneously, both variables have a significant influence on auditor performance, so it can be concluded that the combination of work-life balance and work flexibility is an important factor in improving auditor performance in the public sector.

Based on these conclusions, it is recommended that the Bengkulu Provincial Inspectorate develop policies that support work-life balance through proportional workload management and structured and controlled work flexibility. Organizations also need to utilize technology to support the implementation of work flexibility without compromising performance quality. Furthermore, further research is recommended to expand the research object and add other variables such as leadership, organizational culture, or work stress to obtain a more comprehensive understanding of the factors influencing auditor performance.

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