

Available at http://jurnal.stie-aas.ac.id/index.php/jap Jurnal Akuntansi dan Pajak, 24(01), 2023, p.1-8

THE RELATIONSHIP AMONG EMOTIONAL EXHAUSTION, ORGANIZATIONAL CYNICISM, IN-ROLE PERFORMANCE, AND EMPLOYEE BADMOUTHING

Ronowati Tjandra¹⁾, Wisnu Prajogo²⁾, Rahmat Purbandono³⁾, Ratna Puji Astuti⁴*)

^{1,4}Program Studi Akuntansi, POLITEKNIK YKPN, Yogyakarta

¹Email: <u>ronowatitjandra@gmail.com</u> ⁴*Email: <u>ratna_puji_astuti@yahoo.com</u>

^{2,3}Program Studi Akuntansi, STIE YKPN, Yogyakarta

²Email: <u>wisnuprajogo@gmail.com</u> ³Email: <u>rahmatpurbandono@gmail.com</u>

Abstract

This research examines the relationship among emotional exhaustion, organizational cynicism, in-role performance, and employee badmouthing. The main idea of this research is testing the influence of emotional exhaustion on organizational cynicism, in-role performance, and employee badmouthing. Most research concerning emotional exhaustion focus of the influence of emotional exhaustion on employee performance and intention to leave. This research explores the influence of emotional exhaustion on organizational cynicism and employee badmouthing. 155 employees from various organizations participated in this research. This research has several findings. First, emotional exhaustion has positive influence on organizational cynicism. Second, emotional exhaustion has negative influence on in-role performance. Third, emotional exhaustion has positive influence on employee badmouthing. Fourth, organizational cynicism has positive influence on employee badmouthing. Fifth, in-role performance had negative influence on employee badmouthing.

Keywords: emotional exhaustion, organizational cynicism, in-role performance, employee badmouthing

1. INTRODUCTION

Emotional exhaustion refers to "feelings of being emotionally overextended and depleted of one's emotional resources" (Maslach, 2017). This emotional condition is so serious that will result in several aspects such as turnover intention (Kyei-Poku, 2019) and interpersonal deviance (Jahanzeb & Fatima, 2017). Meta Edmondson, Matthews, analysis by Ambrose (2019) stated that emotional exhaustion influences job satisfaction, organizational commitment, turnover intention, performance. This research will explore the influence of emotional exhaustion organizational cynicism and employee badmouthing that has never been explored

before, in addition to re-testing the influence of emotional exhaustion on in-role performance.

Organizational cynicism is employee's negative attitude toward his/her employing organization (Wanous, Reichers, & Austin, 2016). Organizational cynicism comprises three dimensions: (1) a belief that the organization lacks integrity; (2) negative affect toward the organization; and (3) tendencies to disparaging and critical behaviors toward the organization that are consistent with these beliefs and affect" (Dean, Brandes, & Dharwadkar, 1998).

Employee badmouthing happens when employee talks to other people about negative aspects of their employing organization (Ivens, Hober, & Schaarsmiidt, 2017). Employee badmouthing may be in a form of employee's

critics in respond to the organization's policy that is considered unfair the employee. Employee badmouthing differs than organizational cynicism. Employee badmouthing and organizational cynicism may be correlated, but those construct are considered to be conceptually distinct, for the latter is an attitude, whereas the former is a behavior (Wilkerson, Evans, & Davis, 2008).

Literature Review And Hypotheses Development

The Influence of Emotional Exhaustion to Organizational Cynicism

Employee with high emotional exhaustion are troubled employees (Oppenauer & Van De Voorde, 2016). Usually they do not care with anything and tend to be skeptical to everything that they are experiencing. This condition will make employees with high emotional exhaustion will criticize anything related to their organization, make them have a higher level of organizational cynicism. The higher the level of emotional exhaustion, the higher the level of organizational cynicism. Therefore, we define the first hypothesis as follows:

H1: Emotional exhaustion has positive influence on organizational cynicism.

The Influence of Emotional Exhaustion to Employee Badmouthing

Being troubled employees, will make employees with high emotional exhaustion, used to tell anybody related to weaknesses in their organization. Due to the same nature of organizational cynicism and employee badmouthing since cynicism is an attitude and badmouthing is behavior, we also define that the higher the emotional exhaustion the higher the employee badmouthing (Wilkerson et al., 2008). Therefore, we define the second hypothesis as follows:

H2: Emotional exhaustion has positive influence on employee badmouthing.

The Influence of Emotional Exhaustion to inrole Performance

Emotionally exhausted employees will not be able to work well. To be able to work well employees need to have a healthy physical and mental condition (Kim, Choi, & Vandenberghe, 2017). Having those two conditions will enable employees to work well and do their best in their job. Highly emotional exhausted employees will not be able to concentrate on his/her job. So, he/she will not be able to work well. The higher the emotional exhaustion, the more incapable an employee to work. Therefore, we define the third hypothesis as follows:

H3: Emotional exhaustion has negative influence on in-role performance.

The Influence of Organizational Cynicism to in-role Performance

Cynical employees tend to have negative opinion related to their organization (Aslam, Ilyas, Imran, & Rahman, 2016). They used to think that their organization is not well managed and those who are in charge in the organization cannot work well (Grama & Todericiu, 2016). This kind of employees will not able to work well. The more cynical employees, the less ability they have to work well. Therefore, we define the fourth hypothesis as follows:

H4: Organizational cynicism has negative influence on in-role performance.

The Influence of Organizational Cynicism to Employee Badmouthing

Organizational cynicism is someone's believe that the organization is not managed as it should be (Wanous et al., 2016). When people have cynicism to their organization, they might tell another people about their organization. It happens since people tend to find channel to voice their distrust and their disappointment. The higher the organization cynicism, the more tendency of employee badmouthing. Therefore we define the fifth hypotheses as follows:

H5: Organizational cynicism has positive influence to employee badmouthing.

2. RESEARCH METHOD

This research uses purposive sampling method to select respondent. Qualified

respondents are full time employees with more than 1-year work tenure. 155 respondents were acquired with composition as follows:

Table 1. Participants' Demography

Criteria	Classification	Number of Respondents
Gender	Male	80
	Female	75
Age	Until 30 years	17
	31-40 years	18
	41-50 years	52
	51 years and above	68
Marriage Status	Married	143
	Not married	12

Variables and Measurement

Emotional exhaustion is Employee's feelings of being emotionally overextended and depleted of one's emotional resources (Maslach, 2017). This variable was measured by 5 items developed by Maslach and Jackson (1981). Indicators used are: feel emotionally drained from my work, feel used up at the end of the workday, feel fatigued when I get up in the morning and have to face another day on the job, feel frustrated by my job, and working with people directly puts too much stress on me.

Organizational cynicism is employee's cynical reaction about the change process in his/her organization. This variable was measured by 8 items developed by Reichers, Wanous, and Austin (1997). Indicators that were used are: most of the programs that are supposed to solve problems around here won't do much good, people who are responsible for solving problems around here don't try hard enough to solve them, attempts to make things better around here won't produce good results, people who are responsible for making improvements around here don't know enough about what they are doing, suggestions on how to solve problems won't produce much real change, people who are

responsible for making things better around here don't care enough about their jobs, plans for future improvement won't amount to much, dan people who are responsible for solving problems around here don't have the skills that are needed to do their jobs.

Employee badmouthing is employees' tendency to voice their dissatisfaction by talking to other people. This variable was measured by 4 items adapted from instrument developed by Wilkerson et al. (2008). Indicators that were used are: say bad things about the company to coworkers, say bad things about the company to people outside organization, complain about the company to trusted coworkers, and complain about outside the company to people organization.

In-role performance is employees' achievement in his/her own job. This variable was measured by 5 items developed by Williams and Anderson (1991). Indicators that were used are: adequately completes assigned duties, fulfills responsibilities specified in job description, performs tasks that are expected from him/her, meets formal performance requirements of the job, and engages in activities

that will directly affect his/her performance evaluation.

All variables were measured with 5-point Likert scale (1: strongly disagree & 5: strongly

agree). Validity of the questionnaire was tested using confirmatory factor analysis, with varimax rotation to get the optimal result.

Table 2. Validity Test Result Rotated Component Matrix^a

	Component					
	1	2	3	4		
IRP1		.850				
IRP2		.865				
IRP3		.734				
IRP4		.770				
IRP5		.807				
CYN1	.747					
CYN2	.893					
CYN3	.844					
CYN4	.877					
CYN5	.860					
CYN6	.872					
CYN7	.834					
CYN8	.827					
BM1				.612		
BM2				.595		
BM3				.906		
BM4				.868		
EXH1			.708			
EXH2			.806			
EXH3			.780			
EXH4			.783			
EXH5			.797			

Extraction Method: Principal Component Analysis.

Rotation Method: Varimax with Kaiser Normalization.

a. Rotation converged in 5 iterations.

Table 3. Statistics Descriptive

	Alpha	Mean	Std. Deviation	EE	CYN	IR	BM
EE	0.865	2.08	0.67	1.00			
CYN	0.936	2.97	0.84	.315**	1.000		
IR	0,879	4.10	0.55	218**	0.136	1.000	
BM	0.884	2.09	0.80	.495**	.557**	-0.004	1.000

^{*} Correlation significant at 0,05

EE: Emotional exhaustion CYN: Organizational cynicism

IR: In-role performance BM: Employee badmouthing

Hypotheses Testing

This research uses two step of structural equation modelling (SEM) to test the hypotheses involving calculation of lambdas and epsilons to reach better model fit. This method enables reduction of number of parameters to be estimated, so it will increase the goodness of fit. Using SEM requires model fit examination.

When the fit values are fulfilled that is a sign that the model is supported by data, then hypotheses testing can be conducted. The fit values in shown in table below. From the table of fit values calculation, all the fit value in the modified model are fulfilled. So, it is concluded that the model is supported by the data, and the hypotheses testing can be conducted.

Table 4. Model Fit Evaluation

		MODEL FIT		
Goodness-of fit Indexes	Criteria	Calculated result	Model Evaluation	
Chi Square	Small, not significant	0,202, P=0,646	Good fit	
CMIN/DF	1-2 over fit, 2- 5 liberal limit	0,212	Good fit	
GFI	> 0,9	0,999	Good fit	
AGFI	> 0,8	0,993	Good fit	
TLI	> 0,9	1	Good fit	
CFI	> 0,9	1	Good fit	
RMSEA	< 0,1	0,001	Good fit	

Figure 1 below illustrates the modified research model based on two step approach of structural equation modelling.

^{**} Correlation significant at 0,01

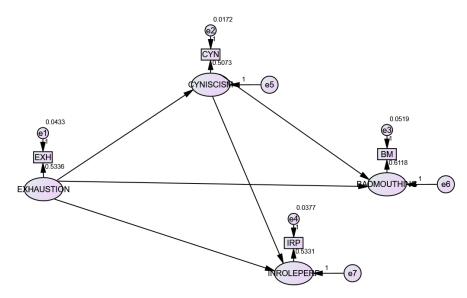


Figure 1. Research Model

Table 5. Hypothesis Testing Result

Hypothesis	Estimate	S.E.	C.R.	P	Label
H1: Emotional exhaustion has positive	0,361	0,085	4,254	0,0001	Hypotheses
influence on organizational cynicism					supported
H2: Emotional exhaustion has positive	0,429	0,083	5,181	0,0001	Hypotheses
influence on employee badmouthing					supported
H3: Emotional exhaustion has negative	-0,345	0,096	2 605	0,0001	Hypotheses
influence on in-role performance	-0,343	0,096	-3,605	0,0001	supported
H4: Organizational cynicism has					
negative influence on in-role	0,259	0,092	2,813	0,005	Hypotheses
performance	0,239	0,092	2,013	0,003	NOT
					supported
H5: Organizational cynicism has					
positive influence to employee	0,337	0,08	4,237	0,0001	Hypotheses
badmouthing.					supported

3. ANALYSIS AND DISCUSSION OF RESULT

The first hypothesis, emotional exhaustion has positive influence cynicism organizational was supported $(\beta=0.361, p=0.0001)$. The higher the level of emotional exhaustion, the more employees to be cynical to their organization. Being in condition of emotionally exhausted, will make someone more sensitive emotionally, will result in worse

opinion to anything in the organization (Jahanzeb & Fatima, 2017).

The second hypotheses, emotional exhaustion has positive influence on employee badmouthing was supported (β =0,429, p =0,0001). Emotionally exhausted employees tend to try anyway to release his/her stress. One way to release the stress is telling someone about his/her dissatisfaction at work (Ivens et

al., 2017). The higher the emotional exhaustion, the higher the employee badmouthing.

The third hypothesis, emotional exhaustion has negative influence on in-role performance was supported (β =-0,345, p =0,0001). Emotionally exhausted employee will not be able to work well (Edmondson et al., 2019). He/she will not be able to concentrate at work due to his/her overload emotional burden. This will result in his/her inability to work well. So, the higher the emotional exhaustion, the lower the in-role performance.

The fourth hypothesis, organizational cynicism has negative influence on in-role performance was not supported (β=0,259, p =0,005). Based on theory, the relationship should be negative since employee who love to criticize his/her organization will not be able to work well (James & Shaw, 2016). This research found an inversed relationship. This may due to the nature of respondents participating in this research. Further interview with several respondents found that critical employees are hard working employees. They have their own idealism about the organization and sometimes distrust their supervisor's policy in managing the organization. So, even if they have their cynicism toward their organization, their performance is still high.

The fifth hypothesis, organizational cynicism has positive influence on employee badmouthing is supported (β =0,337, p=0,0001). Cynical employees distrust their supervisor (Nafei, 2013). In this case, when there is dissatisfaction or distrust concerning the way how the organization is managed, they cannot voice their concern to their supervisor. Instead, they will find another channel to voice their dissatisfaction or distrust. In this case, the higher the organizational cynicism, the higher the level of employee badmouthing.

4. CONCLUSION

This research examines the relationship among emotional exhaustion, organizational cynicism, in-role performance, and employee badmouthing. This research has several findings. First, emotional exhaustion has positive influence to organizational cynicism. Second, emotional exhaustion has negative influence to in-role performance. Third, emotional exhaustion has positive influence on employee badmouthing. Fourth, organizational cynicism has positive influence on employee badmouthing. Fifth, in-role performance has negative influence on employee badmouthing.

This research uses single source for all variables (one employee fill in the information for all variables), so there is a potential for common method variance problem. The measurement of performance that uses self assessment, might create a problem of upward biases since no one will score himself/herself low in performance assessment.

Next research should use multi source for the data, so this will reduce the potential of common method variance. Performance should also be assesses by supervisor or work mates to reduce the possibility of upward biases.

5. REFERENCE

- Aslam, U., Ilyas, M., Imran, M. K., & Rahman, U.-U. (2016). Detrimental effects of cynicism on organizational change. *Journal of Organizational Change Management*, 29(4), 580-598. doi:10.1108/jocm-12-2014-0231
- Dean, J. W., Brandes, P., & Dharwadkar, R. (1998). Organizational Cynicism. *Academy of Management Review*, 23(2), 12.
- Edmondson, D. R., Matthews, L. M., & Ambrose, S. C. (2019). A meta-analytic review of emotional exhaustion in a sales context. *Journal of Personal Selling & Sales Management*, 39(3), 275-286.

doi:10.1080/08853134.2019.1592684

Grama, B., & Todericiu, R. (2016). Change, Resistance to Change and Organizational Cynicism. *Studies in*

- Business and Economics, 11(3), 47-54. doi:10.1515/sbe-2016-0034
- Ivens, s., Hober, B., & Schaarsmiidt, M. (2017). Enemy in the house? Antecedents of employees' company-related bad mouthing in social media. *Twenty-third Americas Conference on Information Systems*.
- Jahanzeb, S., & Fatima, T. (2017). How Workplace Ostracism Influences Interpersonal Deviance: The Mediating Role of Defensive Silence and Emotional Exhaustion. *Journal of Business and Psychology*, 33(6), 779-791. doi:10.1007/s10869-017-9525-6.
- James, M. S. L., & Shaw, J. C. (2016). Cynicism Across Levels in the Organization. Journal of Managerial Issues, 28(1), 17.
- Kim, D., Choi, D., & Vandenberghe, C. (2017). Goal-Focused Leadership, Leader-Member Exchange, and Task Performance: The Moderating Effects of and Goal Orientations **Emotional** Exhaustion. Journal of Business and Psychology, 33(5). 645-660. doi:10.1007/s10869-017-9516-7.
- Kyei-Poku, I. (2019). The influence of fair supervision on employees' emotional exhaustion and turnover intentions. *Management Research Review*, 42(9), 1116-1132. doi:10.1108/mrr-12-2018-0494.
- Maslach, C. (2017). Burnout: a Multidimensional Perspective. In *Professional Burnout* (pp. 19-32).
- Maslach, C., & Jackson, S. E. (1981). The measurement of experienced burnout. *Journal of Occupational Behavior*, 22, 99-113.
- Nafei, W. A. (2013).The Effects of Organizational Cynicism on Job Attitudes an **Empirical** Study on Teaching **Hospitals** in Egypt. *International Business Research*, 6(7). doi:10.5539/ibr.v6n7p52.

- Oppenauer, V., & Van De Voorde, K. (2016). Exploring the relationships between high involvement work system practices, work demands and emotional exhaustion: a multi-level study. *The International Journal of Human Resource Management*, 29(2), 311-337. doi:10.1080/09585192.2016.1146321.
- Reichers, A. E., Wanous, I. P., & Austin, I. T. (1997). Understanding and managing cynicism about organizational change. *Academy of Management Executive*, 11(1), 48-59.
- Wanous, J. P., Reichers, A. E., & Austin, J. T. (2016). Cynicism about Organizational Change. *Group & Organization Management*, 25(2), 132-153. doi:10.1177/1059601100252003.
- Wilkerson, J. M., Evans, W. R., & Davis, W. D. (2008). A Test of Coworkers' Influence on Organizational Cynicism, Badmouthing, and Organizational Citizenship Behavior. *Journal of Applied Social Psychology*, 38(9), 2273–2292.
- Williams, L. J., & Anderson, S. J. (1991). Job Satisfaction and Organizational Commitment as Predictors of Organizational Citizenship and In-Role Behaviors. *Journal of Management*, 17(3), 601-617.