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ORGANIZATIONAL SUPPORT AS A MODERATOR OF THE EFFECTS OF LOYALTY, MULTITASKING, AND DEADLINE PRESSURE ON GOVERNMENT TREASURERS' BURNOUT

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Abstract

This study examines the role of perceived organizational support in moderating the effects of loyalty, multitasking, and deadline pressure on burnout among government treasurers in Bolaang Mongondow Regency, Indonesia. An explanatory quantitative survey was conducted using total sampling. Although the target population consisted of 67 treasurers across regional apparatus organizations, 61 respondents participated fully (a response rate of 91.04%). Data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM) with SmartPLS 4. The structural model explained 46.3% of the variance in treasurers' burnout ($R^2 = 0.463$). Deadline pressure had a positive and significant direct effect on burnout ($\beta = 0.415$; $t = 3.838$; $p < 0.001$), whereas loyalty ($\beta = -0.316$; $p = 0.139$) and multitasking ($\beta = -0.045$; $p = 0.768$) did not have significant direct effects. Organizational support did not have a significant direct effect on burnout ($\beta = -0.106$; $p = 0.450$). However, it significantly moderated the relationships between loyalty and burnout ($\beta = 0.325$; $t = 2.046$; $p = 0.041$) and between multitasking and burnout ($\beta = -0.357$; $t = 2.453$; $p = 0.014$). Its moderating effect on the relationship between deadline pressure and burnout was not significant ($\beta = 0.097$; $p = 0.379$). These findings indicate that organizational support operates selectively: it can alter the effects of internal work demands, but it cannot neutralize rigid reporting deadlines imposed by external regulations. The study highlights the importance of workload support and early document-verification arrangements for local-government treasurers.

Keywords: *Burnout; Government Treasurers; Loyalty; Multitasking; Deadline Pressure; Perceived Organizational Support; PLS-SEM*

1. Introduction

Burnout is an important occupational issue in public organizations because prolonged work demands can affect employees' psychological well-being, work quality, and the reliability of public services. In government financial administration, the consequences may extend beyond individual well-being: fatigue and reduced concentration can increase the risk of procedural errors in the management and accountability of public funds. Government treasurers occupy a particularly demanding position because they are responsible for receiving, storing, paying, administering, and reporting public money in accordance with applicable regulations.

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In Bolaang Mongondow Regency, treasurers in regional apparatus organizations undertake recurring financial-administration activities, including monthly accountability reports, monthly reconciliations, tax withholding and reporting, processing transactions through the regional treasury bank application, scanning and archiving supporting documents, and responding to requests from supervisors and auditors. These responsibilities require accuracy while being performed within fixed reporting cycles. Preliminary information in the thesis also describes difficulties in replacing treasurers: 40 treasurers reportedly had not experienced job rotation during 2021–2026 despite requests to leave the position, reflecting the demanding nature of the role and the limited availability of replacement personnel.

Several work conditions may contribute to burnout. Loyalty may encourage employees to devote additional time and effort to organizational responsibilities; multitasking requires repeated shifts of attention among administrative and financial tasks; and deadline pressure requires work to be completed within fixed time limits. The Conservation of Resources (COR) perspective explains that sustained demands can deplete individuals' physical, emotional, and cognitive resources. The Job Demands–Resources (JD-R) framework similarly distinguishes job demands that consume energy from job resources that help employees cope with those demands (Bakker & Demerouti, 2017; Hobfoll, 1989).

Perceived organizational support may function as a job resource through fair workload allocation, supervisor guidance, attention to employee needs, adequate facilities, and recognition of contributions. Nevertheless, the protective role of support may depend on the nature of the stressor. Support from the organization may help employees manage operational task demands, while statutory reporting deadlines may remain difficult to change at the organizational level.

Prior studies have examined organizational commitment, multitasking, time pressure, and perceived organizational support in different work settings. However, the combined relationships among loyalty, multitasking, deadline pressure, organizational support, and burnout among local-government treasurers remain insufficiently examined. This study addresses that context-specific gap by testing the direct effects of loyalty, multitasking, and deadline pressure on burnout and the moderating role of organizational support. Its contribution is to identify whether organizational support has a general or selective buffering role in a public financial-administration setting.

2. Literature Review

Conservation of Resources Theory

Conservation of Resources (COR) theory argues that individuals seek to obtain, retain, and protect valued resources, including energy, time, capabilities, and psychological well-being. Stress may arise when resources are threatened, lost, or insufficiently replenished. In the context of government treasurers, recurring administrative workloads and pressure to meet reporting requirements may consume these resources and increase vulnerability to burnout (Hobfoll, 1989).

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Job Demands–Resources Theory

The JD-R framework explains that job demands require sustained physical or psychological effort and may generate strain when they are excessive or prolonged. Job resources—including supervisory support, adequate facilities, guidance, and fair work allocation—help employees achieve work goals and reduce the costs associated with job demands. Accordingly, multitasking and deadline pressure are treated as job demands, while perceived organizational support is considered a potential job resource (Bakker & Demerouti, 2017).

Loyalty, Multitasking, Deadline Pressure, and Burnout

Loyalty reflects employees' attachment and commitment to their organization. Although loyalty may encourage responsible performance, sustained willingness to accept additional responsibilities may also expose employees to prolonged demands. Multitasking involves switching attention between multiple tasks and may create cognitive costs; however, experienced employees may develop routines that help them manage recurring tasks. Deadline pressure represents the requirement to complete work within a limited and often non-negotiable period. In this study, it is expected to be an important stressor because financial reports, reconciliations, and tax obligations follow fixed schedules.

Perceived Organizational Support as a Moderator

Perceived organizational support refers to employees' beliefs about whether the organization values their contributions and cares about their well-being (Eisenberger et al., 1986). Support may change how employees experience work demands. Its buffering capacity, however, may be limited when the stressor is governed by external regulations and cannot be adjusted by local supervisors. This study therefore examines organizational support both as a direct predictor and as a moderator of the three relationships.

Research Hypotheses

H1: Loyalty affects burnout among government treasurers.

H2: Multitasking affects burnout among government treasurers.

H3: Deadline pressure positively affects burnout among government treasurers.

H4: Perceived organizational support affects burnout among government treasurers.

H5: Perceived organizational support moderates the relationship between loyalty and burnout.

H6: Perceived organizational support moderates the relationship between multitasking and burnout.

H7: Perceived organizational support moderates the relationship between deadline pressure and burnout.

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3. Research Method

This study used an explanatory quantitative design and a survey method. The research focused on government treasurers serving in regional apparatus organizations in Bolaang Mongondow Regency. The thesis identified 67 active treasurers as the target population. A total-sampling approach was applied; 61 treasurers completed the questionnaire and were included in the analysis, producing a response rate of 91.04%. The six non-participating members were reported in the thesis as two employees on religious pilgrimage leave and four employees who were ill.

Primary data were collected through a questionnaire distributed to the treasurers. The study measured loyalty, multitasking, deadline pressure, perceived organizational support, and burnout. The burnout construct was based on the dimensions of emotional exhaustion, depersonalization or cynicism, and reduced personal accomplishment. Loyalty was based on affective, continuance, and normative commitment. Organizational support covered proportional workload allocation, fair treatment, supervisor guidance, attention to employee needs, provision of work resources, and appreciation of employee contributions.

Data analysis used PLS-SEM with SmartPLS version 4. The evaluation comprised the measurement model (outer model) and structural model (inner model). The thesis used outer loadings and average variance extracted (AVE) for convergent validity, the heterotrait–monotrait ratio (HTMT) for discriminant validity, and Cronbach's alpha and composite reliability for construct reliability. Structural assessment included collinearity checks, path coefficients, bootstrapping with 5,000 subsamples, and the coefficient of determination. Hypothesis decisions were based on a two-tailed 5% significance level, with t-statistics greater than 1.96 and p-values below 0.05 indicating statistical significance.

4. Results

Respondent Characteristics

The 61 respondents represented 47 OPD and related government units. Women accounted for 42 respondents (68.9%), while men accounted for 19 (31.1%). Most respondents were aged 41–50 years (38; 62.3%). In terms of education, 37 respondents (60.7%) had completed senior high school or vocational school, while 24 (39.3%) held a bachelor's degree or Diploma IV. Most respondents had 11–20 years of service (40; 65.5%).

Characteristic	Category	n	%
Gender	Male	19	31.1
	Female	42	68.9
Age	30–40 years	18	29.6
	41–50 years	38	62.3
	Over 50 years	5	8.1
Education	Senior/vocational high school	37	60.7
	Bachelor's degree/Diploma IV	24	39.3
Length of service	Under 5 years	4	6.6

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	5–10 years	5	8.1
	11–20 years	40	65.5
	Over 20 years	12	19.7

Source: Respondent profile in the corrected thesis (2026).

Measurement Model

The final measurement model reported in the thesis showed satisfactory internal consistency. Cronbach's alpha and composite reliability exceeded the minimum criterion of 0.70 for all five constructs. The reliability results are summarized below.

Construct	Cronbach's alpha	Composite reliability	Assessment
Loyalty	0.895	0.921	Highly reliable
Multitasking	0.757	0.863	Reliable
Deadline pressure	0.812	0.887	Reliable
Organizational support	0.856	0.901	Highly reliable
Burnout	0.891	0.915	Highly reliable

Source: SmartPLS 4 output reported in the corrected thesis (2026).

Structural Model and Hypothesis Testing

The structural model produced an R^2 value of 0.463 for burnout, indicating that the model explained 46.3% of the variance in burnout among the participating treasurers. The remaining 53.7% was not explained by the predictors and interaction terms included in this model.

Hypothesis / relationship	β	t-statistic	p-value	Decision
H1: Loyalty → Burnout	−0.316	1.481	0.139	Not supported
H2: Multitasking → Burnout	−0.045	0.295	0.768	Not supported
H3: Deadline pressure → Burnout	0.415	3.838	<0.001	Supported
H4: Organizational support → Burnout	−0.106	0.756	0.450	Not supported
H5: Support × Loyalty → Burnout	0.325	2.046	0.041	Supported
H6: Support × Multitasking → Burnout	−0.357	2.453	0.014	Supported
H7: Support × Deadline pressure → Burnout	0.097	0.880	0.379	Not supported

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Source: Bootstrapping output, SmartPLS 4, as reported in the corrected thesis (2026).

The results show that deadline pressure was the only predictor with a significant direct effect on burnout. Loyalty and multitasking had negative but statistically non-significant coefficients. Organizational support also had a negative but non-significant direct coefficient. For the interaction effects, organizational support significantly moderated the loyalty–burnout relationship and the multitasking–burnout relationship. The interaction between organizational support and deadline pressure was not significant.

5. Discussion

Direct Effects of Loyalty and Multitasking

The direct effect of loyalty on burnout was negative but not statistically significant (β = −0.316; p = 0.139). This suggests that loyalty, by itself, was not a decisive factor in explaining burnout among the treasurers in this sample. Organizational commitment may encourage employees to remain responsible and attached to their institutions, but it does not necessarily remove the fatigue associated with financial-administration responsibilities. The finding cautions against assuming that a highly loyal employee is automatically protected from burnout.

Multitasking also had a negative and non-significant relationship with burnout (β = −0.045; p = 0.768). The thesis discusses the possibility that experienced treasurers have developed adaptive routines for recurring tasks. The respondent profile supports this contextual interpretation: 65.5% had 11–20 years of service and a further 19.7% had more than 20 years. Familiarity with repeated financial procedures may help some treasurers shift between tasks without experiencing a measurable increase in burnout. This interpretation is specific to the observed sample and should not be generalized to all occupations.

Deadline Pressure as a Significant Stressor

Deadline pressure had a positive and significant effect on burnout (β = 0.415; t = 3.838; p < 0.001). This is the strongest direct finding in the model. Government treasurers must complete monthly accountability reports, reconciliations, tax-related obligations, and year-end reporting within prescribed periods. Unlike many internal work arrangements, these deadlines are tied to formal requirements and may carry consequences for late or inaccurate reporting. The result is consistent with the JD-R perspective: sustained time pressure is a job demand that consumes energy and increases the likelihood of strain.

Direct Effect of Organizational Support

The direct effect of organizational support on burnout was negative but not significant (β = −0.106; p = 0.450). This indicates that support resources, when considered as a direct predictor, were not sufficient to explain a reduction in burnout.

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The thesis interprets this result in light of the personal accountability attached to treasury duties and the external regulatory obligations that cannot be removed solely through better office facilities or interpersonal support. Thus, support may be more relevant when considered in interaction with specific work demands than as a stand-alone factor.

Selective Moderating Role of Organizational Support

Organizational support significantly moderated the relationship between loyalty and burnout ($\beta = 0.325$; $p = 0.041$). The positive interaction indicates that the relationship between loyalty and burnout changes depending on the level of perceived support. In practical terms, recognition and appreciation may shape how loyal treasurers experience their responsibilities. The interaction should not be interpreted as a universal protective effect; its positive sign indicates a conditional relationship whose substantive direction depends on the levels and coding of the interacting constructs.

Organizational support also significantly moderated the relationship between multitasking and burnout ($\beta = -0.357$; $p = 0.014$). The negative interaction is consistent with a buffering interpretation: support may reduce the adverse implications of managing several administrative and financial tasks. The thesis identifies practical forms of support such as proportional workload allocation, clear guidance, technical assistance, and reliable computers and internet connections. These resources can help treasurers manage operational task switching more effectively.

By contrast, organizational support did not significantly moderate the relationship between deadline pressure and burnout ($\beta = 0.097$; $p = 0.379$). The thesis explains that formal reporting deadlines are rigid and externally regulated. Supervisors may provide encouragement and facilities, but they cannot readily change the statutory reporting timetable. This result reinforces the distinction between internal operational demands, which may be adjusted through organizational action, and externally imposed deadlines, which require broader process and regulatory solutions.

Theoretical and Practical Implications

The findings offer a contextual contribution to COR and JD-R perspectives. The results do not support a uniform relationship between all work demands and burnout: deadline pressure is a significant direct stressor, whereas loyalty and multitasking are not significant direct predictors in this sample. Organizational support is also selective rather than universally protective. It modifies the relationships involving loyalty and multitasking, but not the relationship involving deadline pressure. For local-government management, this means that a single generic support intervention may be insufficient. Operational support should be combined with workflow redesign and advance preparation for fixed reporting obligations.

6. Conclusion

This study examined the effects of loyalty, multitasking, and deadline pressure on government treasurers' burnout and tested the moderating role of perceived

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organizational support in Bolaang Mongondow Regency. The structural model explained 46.3% of the variance in burnout. Deadline pressure had a positive and significant direct effect, while loyalty, multitasking, and the direct effect of organizational support were not statistically significant. Organizational support significantly moderated the relationships between loyalty and burnout and between multitasking and burnout, but it did not moderate the relationship between deadline pressure and burnout.

The findings suggest that local-government organizations should not rely only on general expressions of support. They should improve proportional workload allocation, provide clear supervisory guidance, maintain adequate digital and administrative facilities, and recognize treasurers' contributions. Because deadline pressure was the principal significant direct stressor and was not moderated by organizational support, OPDs should establish internal schedules for document preparation and verification well before official due dates. This may reduce last-minute workload concentration and help treasurers maintain accuracy.

The study is limited to 61 respondents from one regency and uses a cross-sectional survey design. The findings therefore reflect the participating treasurers and do not establish causal effects beyond the study design. Future research may compare treasurers across local governments, include additional job-demand and job-resource variables, and examine whether workload scheduling or digital-system quality reduces the effects of deadline pressure.

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