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The Changes in Budget Tightening and Emotional Exhaustion: Role Ambiguity as Mediator and Trust as Moderator

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Abstrak

Tujuan *– Penelitian ini bertujuan untuk mengetahui bagaimana perubahan keketatan anggaran, kelelahan emosional, ambiguitas peran dan kepercayaan pada manajemen senior setelah Pandemi Covid-19 yang memengaruhi industri perhotelan di Jawa Barat*
Desain/metodologi/pendekatan – *Studi ini menggunakan pendekatan kuantitatif dengan pengumpulan data melalui kuesioner yang disebar secara online kepada 121 manajer industri perhotelan di Jawa Barat. Pemilihan sampel dilakukan secara acak.*
Temuan *– Hasil penelitian menunjukan bahwa keketatan anggaran berpengaruh terhadap ambiguitas peran, ambiguitas peran berpengaruh terhadap kelelahan emosional, kepercayaan pada manajemen senior memperkuat hubungan antara keketatan anggaran dan ambiguitas peran.*
Keterbatasan/implikasi Penelitian – *Implikasi dari temuan ini adalah bahwa industri perhotelan harus mempersiapkan diri menghadapi tantangan di masa depan dengan memperkuat kepercayaan antara manajemen dan karyawan, mengurangi ambiguitas peran melalui komunikasi yang jelas tentang harapan pekerjaan, serta mengelola kelelahan emosional melalui dukungan kesejahteraan dan strategi manajemen. Keterbatasan dari penelitian ini mencakup pada kondisi pasca pandemi tanpa perbandingan langsung dengan kondisi sebelum pandemi.*

Kata Kunci: Keketatan Anggaran, Kelelahan Emosional, Ambiguitas Peran, Kepercayaan

Abstract

Purpose - This study aims to determine how changes in budget tightness, emotional exhaustion, role ambiguity and trust in senior management after the Covid-19 Pandemic affected the hospitality industry in West Java.
Design/methodology/approach - This study uses a quantitative approach with data collection through questionnaires distributed online to 121 hospitality industry managers in West Java. The sample selection was randomized.
Findings - The results showed that budget tightness affects role ambiguity, role ambiguity affects emotional exhaustion, trust in senior management strengthens the relationship between budget tightness and role ambiguity.
Research limitations/implications - The implication of these findings is that the hospitality industry should prepare for future challenges by strengthening trust between management and employees, reducing role ambiguity through clear communication of job expectations, and managing emotional exhaustion through wellbeing support and management strategies. Limitations of this study include post-pandemic conditions without direct comparison with pre-pandemic conditions.

Keywords: Budget Tightness, Emotional Exhaustion, Role Ambiguity, Trust

Introduction

The COVID-19 pandemic had a significant impact on the tourism and hospitality sectors worldwide. Travel restrictions, border closures, and quarantine instructions are some examples of actions that have led many businesses in these industries to limit or even shut down their operations. The hospitality industry, in particular, faces major challenges in maintaining operational sustainability and employee welfare amid uncertain situations (Sandi, 2022). Previous research on the effects of this pandemic were thoroughly investigated, tourism and hospitality sectors. Said et al. (2021) examined the impact of the pandemic on unpaid leave, showing that many employees in this sector had to accept unpaid leave due to the drastic decline in the number of tourists, which can increase stress and anxiety, potentially exacerbating emotional exhaustion. Chi et al. (2021) focused on the emotional exhaustion of hotel management-level employees during the pandemic, finding that increased workloads and job uncertainty significantly affected their performance. Japutra et al. (2021) presented several case studies from Indonesia, highlighting the country's hospitality industry faces unique challenges, including revenue declines and hotel closures. Employees in the hospitality sector experienced increased levels of emotional exhaustion due to the heightened pressure to meet job demands in an uncertain situation. This is caused by heavier workloads, job uncertainty, and rapid changes in the work environment (Gawayen et al., 2023). Research by Bedford et al. (2022) highlights the impact of budget tightening in the hospitality industry as a response to the revenue decline caused by the COVID-19 pandemic.

Budget tightening requires hotels to reduce operational costs and allocate

resources more carefully, leading to role ambiguity among employees (Rachman, 2024). This uncertainty can disrupt their performance in adjusting to new job demands. The importance of trust between employees and management is also emphasized as a critical factor in effectively managing changes and building strong cooperation within the organization. Although these studies provide insights into various aspects of the pandemic's impact on the hospitality industry, there are some gaps. Previous research has not comprehensively examined how changes in budget tightening affect hotel operational strategies and the impact on employee emotional exhaustion, role ambiguity, and trust in senior management post-COVID-19. The motivation for this study is to understand how changes in budget tightening, emotional exhaustion, role ambiguity, and trust post-COVID-19 impact the hospitality industry in West Java. This research project aims to understand the changes in budget tightening, emotional exhaustion, role ambiguity, and trust post-COVID-19 in the hospitality industry in West Java. The study hopes to provide insights into the dynamics of the hospitality industry following COVID-19. and contribute theoretically to expanding the understanding of budget tightening control and employee emotional exhaustion. Budget tightening can increase role ambiguity among employees because they may struggle to cope with new demands. Additionally, budget tightening can affect employees' perceptions of trust in senior managers, with potential doubts about their ability to manage resources effectively. The study also aims to provide practical contributions to companies on how to adjust operational strategies in facing budget tightening, including ways to manage employee emotional exhaustion. By understanding the factors affecting employee well-being, companies can develop more effective policies and programs to reduce stress and improve employees' mental well-being. Companies can use these findings to develop better training and communication to help employees cope with role ambiguity and better understand their responsibilities. Management can build and maintain trust between management and employees. This is important to reduce conflicts and enhance cooperation within the organization.

Literature Review and Hypothesis

Literature Review

The COVID-19 pandemic has driven Indonesia to an unprecedented level of economic crisis. Its impact is very serious, including health issues, economic stagnation, and psychological disturbances. The hospitality sector in Indonesia is one of the most impacted sectors. Hotel managers have reached the limits of their ability to endure. Many have chosen to cease operations or close hotels permanently. As companies face crises, the first step they take is to tighten budget control. According to Waney et al. (2018), budgets can be seen as instruments for planning and controlling profit operations within profit organizations, where the level of budget formality depends on the organization's capacity. Meanwhile, according to Dona (2020), A budget is a monetary statement that describes an organization's projected performance over a given time period. This adds additional pressure on managers, which can eventually lead to emotional exhaustion. However, the ability of managers to handle these sudden changes depends on prior conditions, including the extent to which they believe budget management can help, and their level of trust in senior management after the crisis occurs.

Hypothesis Development

Budget Tightening and Role Ambiguity

Budget tightening refers to the policy or practice of strict control over spending or fund allocation within an organization or project. This includes measures to limit

expenses, control costs, and ensure efficient use of resources. It is often undertaken to reduce waste, increase efficiency, or address difficult financial situations. In business, budget tightening can involve reducing operational costs, cutting departmental budgets, or delaying projects. Research by Altig et al. (2020) stated that COVID-19 pandemic has generated significant financial market uncertainty within budget tightening. The researchers assumed that individuals' intolerant to ambiguity might tend to estimate that this pandemic will continue for a longer period. This can influence budget decisions, with companies likely considering reducing expenditures or adopting stricter budget policies in response to the economic uncertainty. Meanwhile, according to Zenker and Kock (2020), their research identified that hotel businesses face complex challenges because the tourism and hospitality industry is closely tied to other issues such as socio-cultural, economic, and political aspects within budget tightening and ambiguity. This complexity adds pressure on hotel managers to manage resources efficiently. Role ambiguity is a concept reflecting the availability of information related to tasks and responsibilities within a role. Role ambiguity can also increase the risk of someone feeling dissatisfied with their role, experiencing anxiety, and reducing their performance. People in such roles must be clear about existing expectations and align with the activities and responsibilities related to their position. Research conducted by Mardiana and SeTin (2023) examined how budget tightening during the COVID-19 transition period affected perceived role conflict among the employees. The results showed that budget tightening has resulted in role conflict among the employees, which will also potentially cause emotional exhaustion in employees. From the above explanation, the first hypothesis can be drawn is as follows:

H1. Budget tightening is associated with role ambiguity.

Role Ambiguity and Emotional Exhaustion

Emotional exhaustion is defined as mental fatigue caused by a lack of cognitive and emotional resources, which manifests as insomnia, lack of motivation, and irritability (Garia-Flores et al., 2018). Employees experiencing emotional exhaustion are tired and unable to meet job demands or interact with others. Cropanzano et al. (2003) investigated the effects of emotional exhaustion on employees and supervisors and concluded that the ability to reduce emotional exhaustion predicts emotional stability. Emotional exhaustion can be caused by personal, familial, financial, and similar issues. Agustina (2009) stated that there are indications that role ambiguity may contribute to emotional exhaustion. Emotional exhaustion often arises as a result of the pressure generated by role ambiguity, which can lead to stress and mental fatigue. According to research by Welp et al. (2015), employees exhibit signs of emotional exhaustion in their work but also show resilience by employing various coping strategies to manage this exhaustion. However, according to the findings, focusing on employees' emotional and mental well-being remains insufficient, despite some initiatives to raise awareness about mental health. Research by Chen et al. (2019) shows that employees who feel more secure in their jobs and individuals with less role ambiguity tend to have better psychological and physical health. This means that when employees feel more confident about their jobs and clearly understand their roles, they are more capable of fully engaging in their work. On the contrary, when employees experience job insecurity and role ambiguity, it can lead to stress and anxiety. To address these challenges, job engagement can help organizations mitigate the effects of job insecurity and role ambiguity. In other words, role ambiguity can arise in the workplace when individuals do not have adequate information about what is required

to perform their roles effectively. From the preceding explanation, the second hypothesis can be drawn as follows:
H2. Role ambiguity is associated with emotional exhaustion

The Effect of Trust on Senior Management

Trust in senior management is a key to creating a healthy and productive work environment. Built through open communication, consistent actions, and alignment with organizational values, this trust fosters positive relationships between employees and senior management. According to some research, trust in supervisors directly reduces role ambiguity and conflict (Burkert et al. 2011). As a result, subordinates' trust in their bosses will influence how they react to increased role demands. However, they tend to feel more constrained in responding to requests from someone they trust, and the pressure to meet these obligations feels greater (Skinner et al., 2014). Specifically, Trust in senior management will contribute to emotional exhaustion by exacerbating the impact of budget constraints caused by crises on role stressors. When subordinates have a high level of trust in their bosses, they will feel more pressure to fulfill both new and existing obligations. However, with senior management becoming increasingly intolerant of budget violations, conflict is more likely to arise. As a result, trust will amplify the effect of budget constraints on role conflict. Trust in senior management is also expected to mitigate the link between budget cuts and role ambiguity. When these expectations come from trusted parties, the uncertainty caused by budget tightening will feel more pronounced. Individuals will feel a greater pressure not to disappoint senior management and to fulfill their responsibilities. Research by Lee et al. (2024), emphasizes the significance of social factors in the workplace and how they influence job demands that may arise, such as budget constraints and role ambiguity. When senior managers are unable to provide adequate support or present an unsupportive leadership, this can increase uncertainty in employees' tasks and responsibilities, which in turn can increase role ambiguity and job insecurity. This situation can be a significant source of stress for employees, potentially leading to emotional exhaustion. Economic or financial uncertainty that may be associated with strict budget policies can also exacerbate the situation. Research conducted by Mardiana and SeTin (2023) found that senior managers tend to oversee the achievement of budget targets set for their subordinates. which can cause perceived role stress among employees. Specifically, this can lead to role conflict where employees feel they have multiple responsibilities that must be carried out in different ways than normal situations. Employees who are unsure about the organization's future or their job expectations may be more vulnerable to emotional exhaustion. Therefore, it is important for senior managers to build trust and provide adequate support to employees in facing complex job demands, including budget constraints and role ambiguity. By creating a supportive work environment, managers can help reduce the emotional burden experienced by employees and improve their overall well-being.

From using the preceding explanation, the third hypothesis can be formulated as follows:

H3. Trust in senior management strengthens the relationship between budget tightening and role ambiguity.

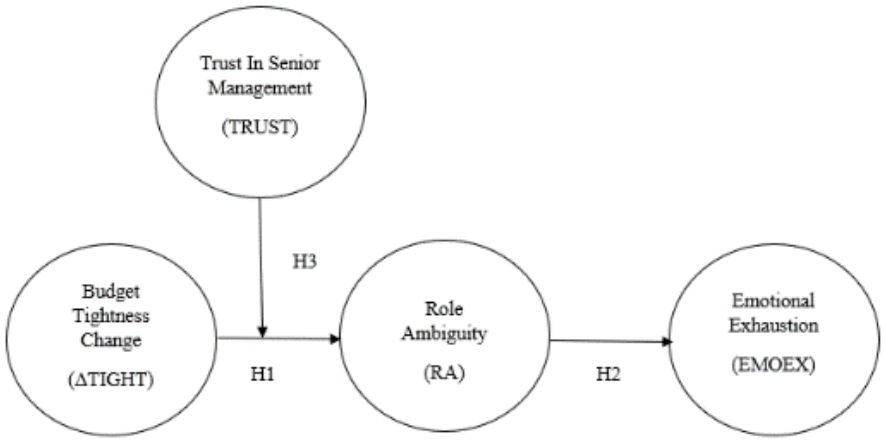

Figure 1
Research Model

According to Bedford (2022), a more detailed picture of the post-COVID-19 crisis impact shows that budget tightening on role ambiguity eventually increases the level of emotional exhaustion. This emotional exhaustion has the potential to harm companies as it can reduce employee performance and ultimately hinder the achievement of organizational goals.

Research Methods

This study uses a quantitative approach and uses a questionnaire for data collection, which was distributed online to managers in the hospitality industry in West Java. The selection of the hospitality industry is based on several reasons. First, the hospitality industry often faces budget uncertainty due to demand fluctuations, seasonality, and external factors such as economic conditions and travel policies, which can affect budget planning, management, and adjustments. The hospitality industry plays a significant role in the global economy. Second, the hospitality industry is known for high work pressure and intense customer interactions, which can lead to emotional exhaustion among employees, affecting their performance, job satisfaction, and employee retention (Bichachi, 2024). Managers are chosen as respondents because they are considered to have more responsibilities related to budgeting, and there were no restrictions related to the managers' functional areas. The criteria for selecting managers as samples are: having a position as a hotel manager, working in the hospitality industry for more than one year, and having responsibilities in operational and strategic decision-making at their respective hotels. The sample selection was conducted randomly and it consisted of 121 managers who met the above criteria.

Results and Discussion

Descriptive Analysis of Research Variables

The Changes in Budget Tightening (TIGHT)

The results of respondents' responses for each indicator of the changes in Budget Tightening (TIGHT) variable are described as follows.

Table 1
Descriptive Statistics Score for The Changes in Budget Tightening (TIGHT)

	Score								
	Total Score	Average Score	Standard Deviation	1	2	3	4	5	Total
RA1	438	3.620	1.142	6	14	32	37	32	121
RA2	532	4.397	0.996	4	3	12	24	78	121
RA3	484	4.000	1.057	4	6	25	37	49	121
RA4	474	3.917	1.061	3	10	25	39	44	121
RA5	495	4.091	1.049	4	5	22	35	55	121
RA6	507	4.190	0.994	3	3	23	31	61	121

Source: SmartPLS 4

Emotional Exhaustion (EMOEX)
The results of respondents' responses for each indicator of the Emotional Exhaustion variable (EMOEX) are described as follows.

Table 2
Descriptive Statistics Score for Emotional Exhaustion (EMOEX)

				Score			Total
	Total Score	Average Score	Standard Deviation	1	2	3	Total
TIGHT1	259	2.140	0.809	32	40	49	121
TIGHT2	277	2.289	0.676	15	56	50	121
TIGHT3	247	2.041	0.663	24	68	29	121
TIGHT4	286	2.364	0.719	17	43	61	121
TIGHT5	258	2.132	0.785	30	45	46	121
TIGHT6	271	2.240	0.764	24	44	53	121

Source: SmartPLS 4

Role Ambiguity (RA)
The results of respondents' responses for each Role Ambiguity (RA) variable indicator are described as follows.

Table 3
Descriptive Statistics Score for Role Ambiguity (RA)

				Score					
	Total Score	Average Score	Standard Deviation	1	2	3	4	5	Total
EMOEX1	337	2.785	1.299	28	18	42	18	15	121
EMOEX2	366	3.025	1.300	20	22	32	29	18	121
EMOEX3	279	2.306	1.353	52	13	35	9	12	121
EMOEX4	286	2.364	1.211	40	24	37	13	7	121
EMOEX5	265	2.190	1.240	49	28	22	16	6	121
EMOEX6	318	2.628	1.279	29	30	31	19	12	121

Source: SmartPLS 4

Trust in management (TRUST)
The results of respondents' responses for each Trust in Management (TRUST) variable indicator are described as follows.

Table 4
Descriptive Statistics Score for Trust in Management (TRUST)

				Score					
	Total Score	Average Score	Standard Deviation	1	2	3	4	5	Total
TRUST1	415	3.430	1.224	13	10	36	36	26	121
TRUST2	413	3.413	1.289	15	12	30	36	28	121
TRUST3	399	3.298	1.085	9	16	41	40	15	121
TRUST4	370	3.058	1.113	14	16	53	25	13	121

Source: SmartPLS 4

PLS-SEM Model Results
The results of the calculation of the hypothesized research model were obtained using SmartPLS 4 as follows:

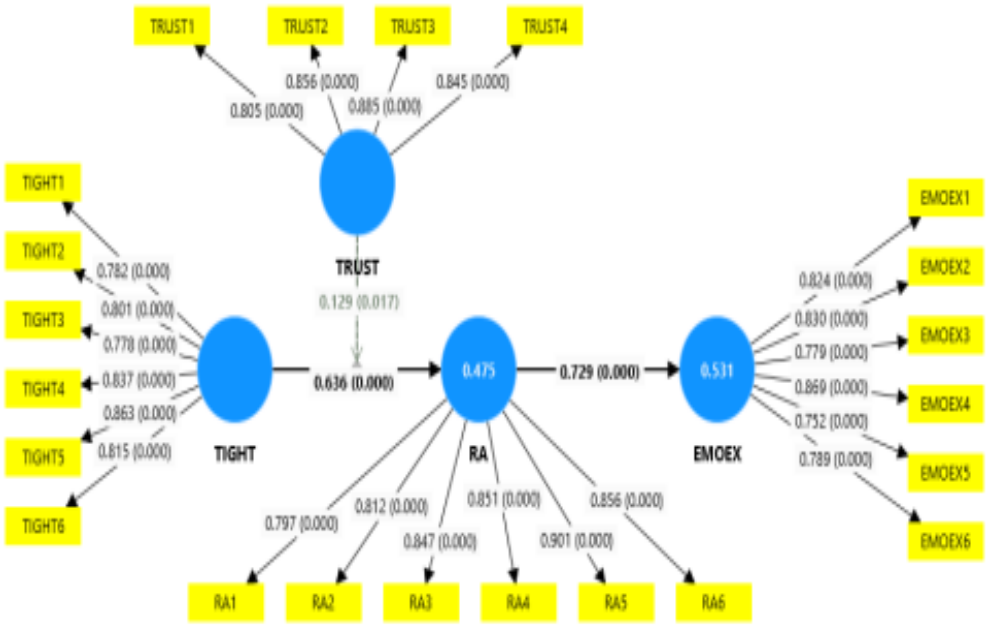

Figure 2
Path diagram of SEM model using Partial Least Square (PLS-SEM) approach

Table 5
Path Coefficient Results
(Coefficient of Influence)

Variable Relationship	Heterotrait-Monotrait Ratio (HTMT)
RA <-> EMOEX	0.796
TIGHT <-> EMOEX	0.699
TIGHT <-> RA	0.704
TRUST <-> EMOEX	0.138
TRUST <-> RA	0.274
TRUST <-> TIGHT	0.146

Source: SmartPLS 4

The results of the calculation of the influence coefficient of the changes in Budget Tightening (TIGHT) on Role Ambiguity (RA) are shown by the path coefficient value of 0.636.

The influence coefficient of Trust in Management (TRUST) on Role Ambiguity (RA) is shown by the path coefficient value of -0.190.

The influence coefficient of the moderating variable (interaction of Trust in Management with The Changes in Budget Tightening (TRUST x TIGHT) on Role Ambiguity (RA) is shown by the path coefficient value of 0.129.

The R-square value for the Role Ambiguity (RA) variable is obtained at 0.475, resulting in a model error term of 1 - 0.475 = 0.525.

The structural equation model for the influence of The Changes in Budget Tightening with the moderation of Trust in Management on Role Ambiguity (RA) is as follows:

RA = 0.636 TIGHT - 0.190 TRUS + 0.129 TRUST.TIGHT + 0.525

The results of the calculation of the influence of Role Ambiguity (RA) on Emotional Exhaustion (EMOEX) are shown by the path coefficient value of 0.729.

The R-square value for the Emotional Exhaustion (EMOEX) variable is obtained at 0.531, resulting in a model error term of 1 - 0.531 = 0.469.

The structural equation model for the influence of Role Ambiguity (RA) on Emotional Exhaustion (EMOEX) is as follows:

EMOEX = 0.729 RA + 0.469

PLS - SEM Model Assessment

Outer Model Testing

The measurement model for the variables in this study is reflective. To assess the reflective measurement models, the four criteria used are as follows: indicator reliability, internal consistency, convergent validity, and discriminant validity (Hair, 2022).

Indicator Reliability

Indicator Reliability is assessed by looking at the factor weights (loading factors) of each item/indicator for each research variable in the model used. The ideal factor weight (loading factor/outer loading) value (1) is > 0.7, but an outer loading value of 0.4-0.7 is still acceptable if the construct internal consistency and convergent validity values are still within the recommended range (AVE > 0.5 and CR and Alpha > 0.7) (Hair et al., 2021). Based on the data processing results using SmartPLS 4 software, the following are the calculated loading factors for each indicator of the latent variable.

Table 6
Results of Indicator Reliability Assessment

	TIGHT	RA	EMOEX	TRUST
TIGHT1	**0.782**	0.504	0.487	-0.109
TIGHT2	**0.801**	0.585	0.512	-0.157
TIGHT3	**0.778**	0.513	0.502	-0.183
TIGHT4	**0.837**	0.499	0.501	-0.074
TIGHT5	**0.863**	0.567	0.557	-0.026
TIGHT6	**0.815**	0.496	0.502	-0.073
RA1	0.669	**0.797**	0.595	-0.167
RA2	0.366	**0.812**	0.527	-0.278
RA3	0.517	**0.847**	0.604	-0.183
RA4	0.606	**0.851**	0.642	-0.200
RA5	0.563	**0.901**	0.682	-0.245
RA6	0.531	**0.856**	0.622	-0.243
EMOEX1	0.482	0.591	**0.824**	-0.167
EMOEX2	0.577	0.677	**0.830**	-0.120
EMOEX3	0.547	0.581	**0.779**	-0.038
EMOEX4	0.514	0.591	**0.869**	-0.099
EMOEX5	0.512	0.519	**0.752**	-0.111
EMOEX6	0.404	0.555	**0.789**	-0.048
TRUST1	-0.120	-0.152	-0.052	**0.805**
TRUST2	-0.090	-0.172	-0.090	**0.856**
TRUST3	-0.064	-0.225	-0.140	**0.885**
TRUST4	-0.150	-0.279	-0.110	**0.845**

Source: SmartPLS 4

The calculated loading factors for each indicator of the latent variables (The Changes in Budget Tightening, Trust in Management, Role Ambiguity, and Emotional Exhaustion) have met the indicator reliability criteria. Most outer loadings exceed 0.7. No manifest variables (indicators) for each latent variable used in this study (The Changes in Budget Tightening, Trust in Management, Role Ambiguity, and Emotional Exhaustion) were eliminated from the model.

The calculated t-values for each loading factor of the manifest variables from the indicators in each latent variable are greater than 1.96, indicating that the manifest variables used are meaningful in measuring the latent variables of The Changes in Budget Tightening, Trust in Management, Role Ambiguity, and Emotional Exhaustion. The calculated loading factors and t-statistics show that each indicator of the four research variables has a positive and significant relationship in determining the latent construct of its variable. The indicator reliability (λ^2) values

in the table above are greater than 0.5, indicating that the indicators of the latent variables the Changes in Budget Tightening, Trust in Management, Role Ambiguity, and Emotional Exhaustion have met the convergent validity criteria.

Internal Consistency

Internal consistency was assessed using two measures: cronbach's alpha and composite reliability. Based on the data processing results from SmartPLS 4 software, the values of cronbach's alpha and composite reliability in testing the internal consistency of the four latent variables used are as follows.

Table 7
Internal Consistency Assessment Results

Variabel Laten	Composite Reliability (rho c)	Cronbach's alpha
TIGHT	0.921	0.897
RA	0.937	0.919
EMOEX	0.918	0.893
TRUST	0.911	0.875

Source: Output SmartPLS 4

The composite reliability value for the Changes in Budget Tightening construct (TIGHT) was obtained as 0.921, the composite reliability value for the Role Ambiguity construct (RA) was obtained as 0.937, the composite reliability value for the Emotional Exhaustion construct (EMOEX) was obtained as 0.918, and the composite reliability value for the Trust in Management construct (TRUST) was obtained as 0.911. All four variables have high internal consistency. All four variables have a composite reliability value greater than 0.7, as recommended by Hair et al. (2021). The Changes in Budget Tightening variable (TIGHT) has a cronbach's alpha value of 0.897, the Role Ambiguity variable (RA) has a cronbach's alpha value of 0.919, the Emotional Exhaustion variable (EMOEX) has a cronbach's alpha value of 0.893, and the Trust in Management variable (TRUST) has a cronbach's alpha value of 0.875. The cronbach's alpha value for each variable is greater than 0.70, as recommended by Hair et al. (2021).

Based on these two criteria, the internal consistency test for all four latent variables has been fulfilled. All four variables have high internal consistency.

Convergent Validity

Based on the results of data processing from SmartPLS 4 software, the Average Variance Extracted (AVE) results for the four latent variables used are as follows.

Table 8
Average Variance Extracted (AVE) Assessment Results

	Average Variance Extracted (AVE)
TIGHT	0.661
RA	0.713
EMOEX	0.653
TRUST	0.719

Source: SmartPLS 4

The Average Variance Extracted (AVE) values obtained for each variable are as follows: Budget Tightening (TIGHT) has an AVE of 0.661, Role Ambiguity (RA) has an AVE of 0.713, Emotional Exhaustion (EMOEX) has an AVE of 0.653, and Trust in Management (TRUST) has an AVE of 0.719. Each research variable has an AVE value greater than 0.5. These AVE values meet the requirements for Convergent Validity, which necessitate an AVE value greater than 0.5 (Hair et al., 2021). The AVE values obtained for each variable indicate that more than 50% of the information contained in each indicator is reflected through the respective variables. This demonstrates that the constructs formed by the indicators adequately represent the information of the variables studied.

Discriminant Validity

Discriminant validity assesses how well a construct is distinct from other constructs. It examines whether each concept of the latent variables is different from other variables. Discriminant validity is evaluated using

Cross loading, the Fornell-Larcker criterion, and the Heterotrait-monotrait ratio (HTMT).

Cross Loading

A model demonstrates good discriminant validity if the loading value of each indicator for a latent variable is higher than its loading values on other latent variables. The results of the discriminant validity, as seen through the cross loadings, are shown in the following table:

Table 9
Nilai Discriminant validity
(Cross Loadings)

	TIGHT	RA	EMOEX	TRUST
TIGHT1	0.782	0.504	0.487	-0.109
TIGHT2	0.801	0.585	0.512	-0.157
TIGHT3	0.778	0.513	0.502	-0.183
TIGHT4	0.837	0.499	0.501	-0.074
TIGHT5	0.863	0.567	0.557	-0.026
TIGHT6	0.815	0.496	0.502	-0.073
RA1	0.669	0.797	0.595	-0.167
RA2	0.366	0.812	0.527	-0.278
RA3	0.517	0.847	0.604	-0.183
RA4	0.606	0.851	0.642	-0.200
RA5	0.563	0.901	0.682	-0.245
RA6	0.531	0.856	0.622	-0.243
EMOEX1	0.482	0.591	0.824	-0.167
EMOEX2	0.577	0.677	0.830	-0.120
EMOEX3	0.547	0.581	0.779	-0.038
EMOEX4	0.514	0.591	0.869	-0.099
EMOEX5	0.512	0.519	0.752	-0.111
EMOEX6	0.404	0.555	0.789	-0.048
TRUST1	-0.120	-0.152	-0.052	0.805
TRUST2	-0.090	-0.172	-0.090	0.856
TRUST3	-0.064	-0.225	-0.140	0.885
TRUST4	-0.150	-0.279	-0.110	0.845

From the loading factor values for each variable in the table above, it can be seen that the loading factor value for each indicator of each latent variable is the highest when compared to its loading values in relation to other variables. This indicates that each latent variable has good discriminant validity, meaning that the latent variables do not have indicators that are highly correlated with other constructs.

Fornell-Larcker Criteria

The results of the Fornell-Larcker criteria calculations obtained using the Smart PLS 4.0 can be seen in the following table.:

Table 10
Latent Variable Correlation Value and Discriminant Validity
(Fornell-Larcker Criteria)

	EMOEX	RA	TIGHT	TRUST
EMOEX	0.808			
RA	0.729	0.845		
TIGHT	0.629	0.651	0.813	
TRUST	-0.121	-0.257	-0.128	0.848

Notes : value on the diagonal of the matrix = root value of AVE

Source: Primary data that has been processed through SmartPLS 4.0

The comparison of correlations between constructs and the square root of AVE values in the table shows that the square root of AVE for each variable is greater than the correlation values between the constructs of the research variables. This result indicates that the overall discriminant validity of the latent variables is high. This means that all constructs have good consistency.

Heterotrait-monotrait ratio (HTMT)

The results of the Heterotrait-monotrait ratio (HTMT) calculations obtained using the Smart PLS 4.0 can be seen in the following table:

Table 11
Heterotrait-monotrait ratio (HTMT)

Variable Relationship	Heterotrait-monotrait Ratio (HTMT)
RA <-> EMOEX	0.796
TIGHT <-> EMOEX	0.699
TIGHT <-> RA	0.704
TRUST <-> EMOEX	0.138
TRUST <-> RA	0.274
TRUST <-> TIGHT	0.146

Source: SmartPLS 4

The assessment of discriminant validity, as indicated by the Heterotrait-monotrait Ratio (HTMT) values shown in the table above, demonstrates that the HTMT values for variable pairs are less than 0.9. The obtained values indicate that the variables used in the research model possess good discriminant validity, according to Hair et al. (2021).

Structural Model Testing (Inner Model)
Structural model testing (inner model) was conducted using R-square, f^2 effect size value and Q^2 predict assessment.

R^2 Value
The R^2 value indicates the accuracy of the model's predictions. According to Hair et al. (2021), an R^2 value of 0.25 indicates a weak effect, 0.5 indicates a moderate effect, and 0.75 indicates a substantial effect (Chin, 2010). The R^2 values for the research model, calculated using SmartPLS software, are as follows:

Table 12
R-Square Value

Independent Variable	R-square	R-square adjusted
RA	0.475	0.461
EMOEX	0.531	0.527

Source: SmartPLS 4

The R-square value for the variable Role Ambiguity (RA) is 0.475. This result indicates that 47.5% of the variability in Role Ambiguity (RA) is affected by the variable Budget Tightness Change (TIGHT), the moderating variable Trust in Management (TRUST), and their interaction. An R-square value between 0.25 and 0.5 indicates that the predictive accuracy of the model has a weak effect.
The R-square value for the variable Emotional Exhaustion (EMOEX) is 0.531. This result indicates that 53.1% of the variability in Emotional Exhaustion (EMOEX) is affected by the variable Role Ambiguity (RA). An R-square value between 0.5 and 0.75 indicates that the predictive accuracy of the model has a moderate effect.

f^2 Effect Size Assessment
The f^2 effect size indicates the contribution of each construct to Role Ambiguity (RA). The f^2 value of 0.02, 0.15, and 0.35 can be interpreted as the latent predictor variables having small, medium, and large effects, respectively (Hair et al., 2021).
The results of the calculation of the f2 effect size are given in the following table.

Table 13
Effect Size Assessment

Variable Relationship	f-square	Description
TIGHT -> RA	0.756	Large
TRUST -> RA	0.067	Small
TRUST x TIGHT -> RA	0.038	Small
RA -> EMOEX	1.133	Large

Source: SmartPLS 4

Q^2 predict Assessment

Q-square (Q^2) is predictive of relevance. This measure assesses whether a model has predictive relevance or not. A Q^2 predicted value greater than 0 indicates that the model has predictive relevance. $Q^2>0$ means low relevance, $Q^2>0.25$ means moderate relevance, and $Q^2>0.5$ means high relevance (Hair et al, 2019). The results of the Q^2 predict calculations are provided in the following table.

Table 14
Q^2predict

Independent Variable	Q^2predict
RA	0.442
EMOEX	0.350

Source: SmartPLS 4

The Q^2predict values for both endogenous variables (Role Ambiguity (RA) and Emotional Exhaustion (EMOEX)) are above 0, indicating that the model has predictive relevance.

The Q^2predict value for Role Ambiguity (RA) is 0.442, which is greater than 0.25 ($Q^2 = 0.442 > 0.25$), indicating that the predictive accuracy of the PLS path model for Role Ambiguity (RA) is moderate.

The Q^2predict value for Emotional Exhaustion (EMOEX) is 0.350, which is greater than 0.25 ($Q^2 = 0.350 > 0.25$), indicating that the predictive accuracy of the PLS path model for Emotional Exhaustion (EMOEX) is also moderate.

Collinearity Testing

Collinearity is assessed based on the VIF value. An indicator is considered to be collinear with other indicators if its VIF value is greater than 5 (Hair et al., 2021). The results of the VIF calculation for the PLS-SEM model used can be seen in the following table:

Table 15
Multicollinearity Test Results

	VIF
RA -> EMOEX	1.000
TIGHT -> RA	1.020
TRUST -> RA	1.026

Source: SmartPLS 4

The results of the multicollinearity test using the Variance Inflation Factors (VIF) approach show that there is no strong correlation among the independent variables in the PLS-SEM model used. This is indicated by the VIF values being less than 5.

Model Fit Assessment

To assess model fit in SEM-PLS, the SRMR value obtained from SmartPLS 4 software is used. SRMR, or Standardized Root Mean Square Residual, is a tool for measuring model fit in SEM-PLS models. The criterion used is that an SRMR value below 0.08 indicates a good model fit, while an SRMR value between 0.08 and 0.10 is still acceptable according to Hair et al. (2021). For the model used in this study, the SRMR calculation result is 0.067. This SRMR value indicates that the model has a good fit.

Table 16
Fit summary

	Saturated Model	Estimated Model
SRMR	0.067	0.078
d_ULS	1.133	1.537
d_G	0.602	0.623
Chi-square	394.058	402.884
NFI	0.802	0.797

Source: SmartPLS 4

Hypothesis Test

The statistical significance test calculation (t-test value) in SEM analysis with a PLS approach is conducted using bootstrapping techniques. The data used for bootstrapping

are those that have already undergone the measurement phase. The significance test (t-test) is part of the Structural Model and indicates the relationship between the hypothesized variables. Hypothesis testing is conducted by comparing the t-statistic or calculated t-value with the predetermined critical t-value (Critical Value). The calculated t-value from the bootstrapping test must be greater than the critical t-value (Critical Value) of 1.96 for an α (significance level) of 5% or a p-value below 0.05, according to Hair et al. (2021)

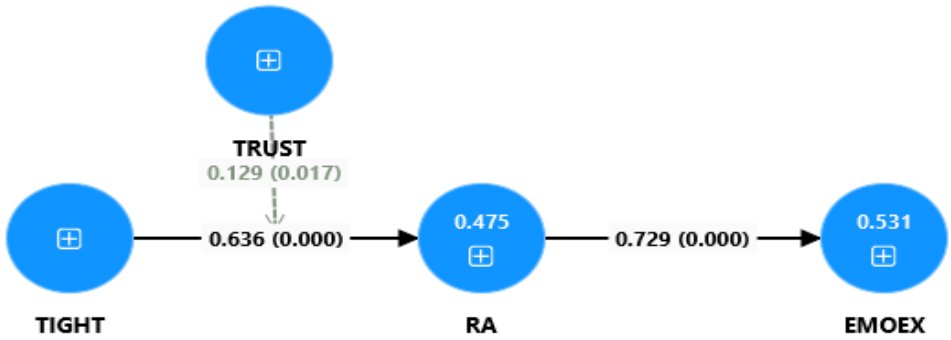

Figure 3
Structural Model Results
Source: SmartPLS 4

The following section describes the results of the t-test used to test the hypothesis of the effect of each independent variable (exogenous variable) on the dependent variable (endogenous variable), as stated in the research hypotheses.

Table 17
The Results of Significance Test of Influence

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
TIGHT -> RA	0.636	0.635	0.056	11.314	0.000
RA -> EMOEX	0.729	0.740	0.065	11.297	0.000
TRUSTx TIGHT -> RA	0.129	0.125	0.054	2.389	0.017

Source: Calculation results using SmartPLS 4

The results of the hypothesis testing can be explained as follows:

The Effect of The Changes in Budget Tightening (TIGHT) on Role Ambiguity (RA)

The results of the hypothesis test indicate that the relationship between Budget Tightening (TIGHT) and Role Ambiguity

(RA) is represented by a path coefficient of 0.636, with a t-value of 11.314 and a p-value of 0.000. The obtained t-statistic is greater than the critical t-value (1.96), and the p-value (0.000) is less than the alpha value of 0.05, indicating statistical significance.

This means that Budget Tightening (TIGHT) has a positive effect on Role Ambiguity (RA). However, the study by Marginson & Ogden (2005) found that budget tightness does not have a direct positive effect on role ambiguity. Instead, the research suggests that role ambiguity can trigger a strong desire for structure and certainty, and in such situations, managers are likely to commit to meeting the budget as a coping mechanism for this ambiguity. Therefore, role ambiguity affects behavior towards the budget, not the other way around.

The Effect of Role Ambiguity (RA) on Emotional Exhaustion (EMOEX)

The results of the hypothesis testing show that the relationship between the Role Ambiguity (RA) variable and Emotional Exhaustion (EMOEX) is indicated by a path coefficient of 0.729 with a t-value of 11.297 and a p-value of 0.000. The obtained t-statistic is greater than the critical t-value (1.96) and p-value (0.000) are below the alpha level of 0.05, indicating that the test is significant.. This result implies that Role Ambiguity (RA) has a positive effect on Emotional Exhaustion (EMOEX), which aligns with previous research by Shatnawi et al. (2024). This study indicates that higher levels of role ambiguity in the work environment can lead to increased emotional exhaustion in individuals. This suggests that factors like work stress can cause emotional exhaustion, negatively impacting individual performance and well-being. Furthermore, emotional exhaustion can serve as a bridge between specific variables, such as workload and job performance. This underscores the importance of understanding emotional exhaustion serves as a mediator in the relationship between specific workplace variables. Thus, findings regarding the link between role ambiguity and emotional exhaustion is critical for understanding how the workplace affects individual well-being and performance.

Trust (TRUST) in Senior Management Strengthens the Relationship Between Budget Tightening (TIGHT) and Role Ambiguity (RA).

The hypothesis testing revealed that the interaction variable TRUST.TIGHT has a path coefficient of 0.129, a t-value of 2.389, and a p-value of 0.017. The obtained t-statistic exceeds the critical t-value (1.96), and the p-value (0.017) is less than the alpha value of 0.05, indicating that the test is significant. Trust in senior management strengthens the link between budget tightening (TIGHT) and role ambiguity (RA). Bedford's (2022) research found a link between trust in senior management (Trust) and budget tightening controls (Tight) in terms of role ambiguity (RA). Trust in senior management can help to strengthen the link between budget tightening controls and employee role ambiguity in other words, the higher the level of trust in senior management, the stronger the relationship between budget tightening and role ambiguity.

Conclusion and Recommendation

Conclusions

The conclusion of this study indicates that budget tightening in the hospitality industry tends To create more role ambiguity among employees. This is due to changes in resource allocation and adjustments in operational strategies, which can lead to unclear responsibilities and job expectations. High role ambiguity has been linked to increased emotional exhaustion. among employees, as they feel uncertain about what is expected of their roles, which can ultimately lead to stress and anxiety that disrupt their performance. High levels of trust in senior management can reduce the

impact of budget tightening on role ambiguity. Employees who have confidence in senior management's ability to manage change effectively tend to feel more secure and confident in their roles, reducing anxiety and emotional exhaustion. The implications of these findings suggest that the hospitality industry should prepare for future challenges by strengthening trust between management and employees, reducing role ambiguity through clear communication about job expectations, and managing emotional exhaustion through well-being support and management strategies. By doing so, companies can build a healthier and more productive work environment, which is essential for retaining high-performing employees and achieving long-term success. The limitations of this study include its focus on the post-pandemic context without direct comparison to pre-pandemic conditions.

Suggestions

As this research is limited to post-pandemic conditions without directly comparing them to pre-pandemic conditions, it is recommended that future studies conduct longitudinal research. Such studies could compare the impact of policy and management practice changes from before, during, and after crises like a pandemic. This approach would provide a more comprehensive understanding of how these changes affect organizational performance in uncertain situations.

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