



Determinant of Auditor's Performance: Case of Government Auditor in Bali Province

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ABSTRACT

This study aims to determine the effect of role stress moderated by healthy lifestyle and self-compassion on the performance of government auditors in BPKP and BPK RI Representative of Bali Province in Denpasar. Role stress dimensions include role ambiguity, role conflict and role overload. Data was obtained by distributing questionnaires and analyzed using moderated regression with interaction test. The results prove that role overload, healthy lifestyle and self-compassion has positif significant impact on the government auditor performance. Healthy lifestyle and self-compassion are able to moderate the influence of role overload on auditor performance with negative direction.

Keywords: auditor performance, healthy lifestyle, role stressor, self-compassion

INTRODUCTION

Auditor performance plays an important role in every audit assignment. Auditor's performance is the result of work achieved by the auditor in the execution of duties in accordance with the auditor's responsibilities. Auditor performance is used to determine whether a job performed by an auditor will be good or poor (Hanif, 2013). A conducive working condition can affect the auditor's performance so that it can increase public confidence on auditor as an independent party in auditing financial statements (Fanani et al. 2007).

Auditors' ability to cope with different environments and make quality judgments is depend on their own efforts to improve performance and influenced by certain motivational factors (Bonner, 1994). Two dimensions of motivational factors are internal and external motivation. Internal motivation that shaped from individual within, while external motivation is imposed by external parties or situations (Iskandar et.al,2012)

Previous studies related to behavioral literature has discussed stress in the accounting profession (Yustina and Valerina, 2018). It is not surprising due to the fact that a professional accountant has one of the most stressful jobs in the financial services industry (Fogarty et al. 2000). The auditor's profession is one of ten professions that contain the highest stress levels in America as they are always confronted by depressed conditions caused by their work (Public Company Accounting Oversight Board [PCAOB] 2013). A heavy workload has been suggested as the most influential aspect of this stressful condition. Hence, public accountants are always confronted with working overtime, especially during their busy season (Sweeney and Summers 2002).

Stress can have a positive or negative impact. Stress at a certain level can actually motivate someone to improve performance (Anggraini, 2008). However, excessive levels of stress can have a negative impact which results in a decrease in performance and can lead to depression and anxiety (Rizkia, 2012). Negative behavioural consequences has been linked because of stress. Fisher (2001) noted that stress encourage negative psychological and physical, such as increasing absenteeism, low productivity, turnover intention, and of course a decline in performance (Friedman and Rosenman, 1974; Choo, 1983; Weick, 1983; Ivancevich and Matteson, 1980)

Role stress is one of the sources of stress that is often faced by most individuals, consisting of two important constructs, namely role ambiguity and role conflict (Kahn et al., 1964). The condition of role ambiguity arises in the work environment when an employee does not have sufficient information for effective performance from a given role (Senatra, 1980). Whereas role



conflict is defined as the level of incompatibility of expectations, which is communicated by the sender of the role to the recipient of the role (Rebele and Michaels, 1990).

Poor performance and role dissatisfaction related to the possible emergence of role stress must be an important concern for the audit profession. The low level of audit performance can lead to inefficient and ineffective audits that may cause audit firms to risk legal liability, decrease credibility and loss of income (Fisher, 2001). Initially, relatively few studies investigated the direct consequences of role stress in external audit arrangements. A first study conducted by Rebele and Michaels (1990) to investigate the consequences of stress roles on auditor performance. They confirm that role conflict and ambiguity are negatively related to job satisfaction.

Prior studies in Indonesia proved the negative effect of role conflict, role ambiguity and role overload (Agustina, 2009; Rizkia, 2012; Azizah, 2015) on auditor performance. However, in some tests it was also found that the results were not influential (Gunawan and Ramdan, 2010; Hanna and Friska, 2013; Putra, 2013). Merawati and Prayati (2017) investigated the effect of three variables (role stressor, healthy lifestyle, leadership style) on government auditor performance. They found that role conflict negatively affects auditor performance, while leadership style has positive impact.

This study attempts to address the same question of exerting role stress, healthy lifestyle and self-compassion as determinant of government auditor performance. Healthy lifestyle is defined as maintaining a program of regular physical exercise, a balanced diet, good sleep habits, and avoid excessive consumption of alcohol and tobacco (Danna and Griffin, 1999). Auditors often face deadlines during busy times, causing conflicts between work and family responsibilities, and little time for recreational activities (Friedman et al. 1958; Sanders et al. 1995; Fogarty et al. 2000). Jones et.al (2010) has proven that the negative effects of role stress and work fatigue can be minimized with a healthy lifestyle.

Compassion in the other hand, has been described as a mind orientation that recognizes pain, the universality of pain and the capacity to fulfill pain with empathy and kindness (Feldman and Kuyken, 2011). Self-compassion is the construction of self-attitudes that originate from Buddhist psychology (Neff, 2003). This means being kind rather than self-critical, assuming one's experience as part of a greater human experience, and holding back painful feelings in mindfulness. Psychologists have recently begun to emphasize self-compassion as treating ourselves with more understanding and kindness. Self-compassion refers to a more nonjudgmental and warmer perspective as an alternative to impatience, self-deprecating criticism as a result of failure and tolerance for imperfect things (Kageyama, 2014)

Although research has begun to explore the benefits of self-compassion, which gives rise to more positive moods / emotions, greater optimism and happiness and results in lower levels of anxiety and depression. However, this field of research on self-compassion is still very new, making it difficult to find data that links self-compassion to performance (Kageyama, 2014). While research regarding the effect of core self-evaluation on auditor performance has been carried out, especially those related to locus of control, self-efficacy and self-esteem. Various studies have previously shown that emotional stability, locus of control, self-efficacy and self-esteem had an effect on individual performance (Bono and Judge, 2003; Judge and Bono, 2001, Erez and Judge, 2001). Overall, self-compassion is rarely to find and makes it interesting for further research, especially its relation to auditor performance.

This study attempts to find out the moderating effect of healthy lifestyle and self-compassion on the relationship between role stress and auditor performance, specifically on government auditor performance at BPKP and BPK RI Representative of Bali Province in Denpasar. BPK (Badan Pemeriksa Keuangan) is a State institution as external auditors who responsible in examining State financial statement, while BPKP (Badan Pengawasan Keuangan dan Pembangunan) plays as internal auditor and conduct internal supervision of State financial accountability. The performance of government auditor becomes important considering the role of BPK and BPKP as an institution that protect the state from accounting fraud activities such as corruption, collusion and nepotism (Damayanti et.al, 2015). The level of public confidence was also greatly affected by the performance of an auditor as a benchmark of the work in conducting the audit process (Merawati and Prayati, 2017). Therefore, this study would like to contribute to the accounting research related to auditor performance, especially for the Indonesian literature. This study is expected to improve knowledge about auditor performance, especially related to role stress, healthy lifestyle and selfcompassion. Practically, the result is expected to provide contribution on determining factors to enhance auditor performance.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Previous accounting studies reveals the relation between various role stress and job outcomes in a public accounting environment (Fisher, 2001; Sweeney and Summers, 2002; Rebele and Michaels 1990). There are three dimensions of role stressor described by Jones et al. (2010) namely role ambiguity, role conflict and role overload. Role ambiguity occurs when an individual does not have sufficient information to complete his role in the organization (Kahn et al. 1964; Senatra 1980). While the conditions of role conflict arise when an individual is faced with two or more sets of pressure or expectations that compliance with one make of compliance with the other becomes difficult or impossible (Kahn et al. 1964).

Role overload occurs when an employee must perform a number of tasks that individually might be reasonable but in total may be difficult considering the amount time given (Schick et al. 1990). Based on that definition, Fisher (2001) noted negative relationships between role ambiguity and auditor performance and between role conflict and job satisfaction are consistent with the findings of several audit studies conducted in the United States (Sorenson and Sorenson, 1974; Rebele and Michaels, 1990; Senatra, 1980).

Jones et.al (2010) reveals that exhaustion differs from stress, which produces only negative consequences for employees and the organization. Thus, when individuals are emotionally exhausted, they will be dissatisfied with their job, intend to leave the job, not be able to perform their responsibilities, and be less committed to the organization (Cordes and Dougherty,1993). When auditors experience role ambiguity, they could not manage their work effectively, so they tend to be inefficient and decrease their performance (Agustina, 2009; Rizkia, 2012; Azizah, 2015; Hanna and Friska ,2013). Role overload puts auditor to have a very heavy workload that is not suitable with the available time and capabilities possessed. It can also decrease auditor performance (Dhiansyah, 2015). Role conflict could lead discomfort in auditor's work and overall performance for carrying out their duties, they often receive two orders at once that declining performance of auditors (Agustina, 2009: Merawati and Prayati, 2017).

Hence, first hypotesis are:

H_{1a}: Role ambiguity negatively related to auditor performance

H_{1b}: Role conflict negatively related to auditor performance

H_{1c}: Role overload negatively related to auditor performance

Another implication from exhaustion is that management also has to realize that public accountants are humans with limited reserves of energy, and long working hours could deplete their energy and also affect their emotions. Therefore, management should provide sufficient days-off for public accountants and encourage a healthy lifestyle, which have been proven to help by Jones et al. (2010). A healthy lifestyle is a way of life that minimizes the risk of serious diseases or death. A healthy lifestyle can be done by maintaining a routine physical training program, a balanced diet, good sleep habits, and limiting yourself from excess consumption of alcohol and tobacco products (Gratia, 2014). Stable health would certainly have a positive impact on job satisfaction and auditor performance (Rizkia ,2012 and Gratia, 2014), also reduce job turnover intention (Paramitha, 2014). Second hypothesis are:

H_{2a,2b,2c}: Healthy lifestyle affects the relation between role stressor (role ambiguity, role conflict, role overload) and auditor performance

Self-compassion refers to a more nonjudgmental and warmer perspective as an alternative to impatience, self-deprecating criticism as a result of failure and tolerance for imperfect things (Kageyama, 2014). Self-compassion is natural but also trainable. When role stress arises, self-compassion could help individuals to be more resilient in the face of failure, being motivated, and leads to a greater positive effort. Nugraha (2017) prove that self-compassion has a positive effect on auditor performance. Individual with high self-compassion would experience fewer depression and anxiety, more satisfied in carrying out their work compared to low self-compassion. Hence, third hypothesis can be formulated:

H_{3a,3b,3c}: Self-compassion affects the relation between role stressor (role ambiguity, role conflict, role overload) and auditor performance

RESEARCH METHODS

This study employed survey method by distributing questionnaires to all government auditor in BPK and BPKP Representative of Bali Province in Denpasar. Ninety-seven questionnaires were distributed, only seventy-five were able to collected with 75% response rate. Dominated by male auditors by 63%, with an age range of 31-35 of 35% and having a S1 education background of 75%. The questionnaires of independent variables were adopted from Merawati and Prayati (2017); Nugraha (2017) for self-compassion and from Hanna and Friska (2013) for auditor performance as dependent variable. Data analysis is carried out in three steps including validity and reliability, classical assumption and moderated regression analysis. The following model of moderated regression analysis with interaction test is:

$$Y = a - b_1RA - b_2RC - b_3RO + b_4HS + b_5SC + b_6RA*HS + b_7RC*HS + b_8RO*HS + b_9RA*SC + b_{10}RC*SC + b_{11}RO*SC + e \dots \dots \dots (1)$$

Note:

- Y = auditor performance
- a = Constant
- b₁ – b₁₁ = regression coefficient
- RA = Role ambiguity
- RC = Role conflict
- RO = Role overload
- HS = Healthy Lifestyle
- SC = Self-compassion
- e = error disturbances

RESULT AND DISCUSSION

The validity test conducted to find out whether a questionnaire is understandable or not. The Pearson Correlation coefficient are greater than 0,3 indicating that all variables are valid. While for reliability, a Cronbach alpha test is carried out, where the coefficients of Cronbach's alpha for all variables are greater than 0,7, indicating a high level of internal consistency and implicates that all observed variables are reliable for further analysis under regression function.

The normality test with One-Sample Kolmogorov-Smirnov Test is showing value of Asymp. Sig. (2-tailed) 0,577 > 0,05, indicates that all variables are normally distributed. All variables indicates multicollinearity as inevitable in interaction analysis (tolerance value < 0,1 and VIF more than 10), and Glejser test with value > 0.05 indicates there are no heteroscedasticity. The F-test is 7,815 with sig. value 0,000 < 0,05 as shown in Table 1, suggesting that five variables and interaction are simultaneously significantly affecting auditor performance. Furthermore, the adjusted R₂ value is 0,503 implying that the variation independent variables explains 50,3 percent of dependent variable, while 49,7 percent is explained by other variables not included in this research model.

Table 1. Moderated Regression Results

Variable	B	t	Sig	Conclusion
Constant	-	-3,141	0,003	
	442,870			
Role ambiguity (RA)	-1,405	-0,264	0,793	Not significant
Role conflict (RC)	4,094	-0,809	0,422	Not significant
Role overload (RO)	25,480	4,790	0,000	Positive significant
Healthy lifestyle (HS)	5,756	2,667	0,010	Positive significant
Self-compassion (SC)	5,950	2,830	0,006	Positive significant
RA*HS	0,067	0,805	0,424	Not significant

RC*HS	-0,054	-0,643	0,522	Not significant
RO*HS	-0,359	-4,957	0,000	Negative significant
RA*SC	-0,022	-0,256	0,798	Not significant
RC*SC	-0,049	-0,644	0,522	Not significant
RO*SC	-0,289	-2,824	0,006	Negative significant
R-square	0,577			
Adjusted R-square	0,503			
F test	7,815			
Sig.	0,000			

Source: processed data,2019

Based on Table 1, the moderated regression model would be as following:

$$Y = -442,870 - 1,405RA + 4,094RC + 25,480RO + 5,756HS + 5,950SC + 0,067RA*HS - 0,054RC*HS - 0,359RO*HS - 0,022RA*SC - 0,049*SC - 0,289RO*SC$$

Table 1 also presents the findings of regression analysis for each variables. Firstly, it appears that H_{1a}, H_{1b} and H_{1c} are rejected. Role ambiguity and role conflict is predicted negatively related to auditor performance. But the result show sig. value is more than 0,05. This means role ambiguity and role conflict has no significant impact on government auditor performance. This might be due to the attitude of government auditors at the BPK and BPKP RI who are well responsible and able to divide the time between completing field assignments and reports, clearly understand the assignment rules, maintaining professionalism in their work, thus the work is clear and directed. This evident support Merawati and Prayati (2017), Putra (2013) and Gunawan (2012) which reveals that role ambiguity and role conflict does not affect auditor performance.

Another dimension of role stress is role overload shows significant result with sig. 0,000 < 0,005. Although significant but in the opposite direction to the hypothesis. This evident consistent with argument of Anggraini (2008). She explains that role stress will improve auditor performance when there is a goal commitment from all individuals in organization. This means, even though auditor facing role overload, but with the specific goal setting could improve their performance.

Interaction test between three dimensions of role stress with healthy lifestyle shows different results. Healthy lifestyle unable to moderate the relation between role ambiguity and role conflict to auditor performance, it means H_{2a} and H_{2b} are rejected. But significant results are indicated by the interaction between role overload and auditor performance in a negative direction, it means H_{2c} is accepted, healthy lifestyle is moderating variable between role overload and auditor performance.

Same results are indicated by interaction test between role stress and self-compassion. Self-compassion also unable to moderate the relation between role ambiguity and role conflict to auditor performance, it means H_{3a} and H_{3b} are rejected. But significant results is indicated by the interaction between role overload and auditor performance in a negative direction, it means H_{3c} is accepted, self-compassion is moderating variable between role overload and auditor performance.

As shown at Table 1, healthy lifestyle and self-compassion as independent variable has positive significant effect on auditor performance. This is consistent with reference that having healthy lifestyle and high self-compassion could improve performance (Jones et.al., 2010; Nugraha, 2017, Yustina and Valerina, 2018). It can be concluded that healthy lifestyle and self-compassion are quasi moderation variables. However, negative direction of the moderating effect actually weakens positive influence of role overload to auditor performance.

CONCLUSION AND LIMITATION

This study investigated the influence of three dimensions of role stress (role ambiguity, role conflict, role overload) on government auditor performance in BPK and BPKP RI representative Bali. It also examined the moderating effect of healthy lifestyle and self-compassion on the relationship of role stress and auditor performance. The results prove that role overload, healthy lifestyle and self-compassion has positif significant impact on the government auditor performance.

Healthy lifestyle and self-compassion are able to moderate the influence of role overload on auditor performance with negative direction.

Though, this study unable to prove the relationship between role ambiguity and role conflict on auditor performance. This study also suggests that creating specific goal setting, having a trainable self-compassion, and encouraging a healthy lifestyle may help to increase the performance of auditors. Thus, further discussion should be done to understand the different directions that occur between stress roles, healthy lifestyle and auditor performance. However, this study also faces constraints regarding the timing of questionnaires distribution to BPK and BPKP auditor due to busy season. Further research may also consider other factors that can determine auditor performance.

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