

**DETERMINANTS OF AUDITOR PERFORMANCE ON  
PSYCHOLOGICAL WELL-BEING ASPECTS AS A  
MODERATING VARIABLE (EMPIRICAL  
STUDY AT PUBLIC ACCOUNTING  
FIRMS IN NORTH SUMATRA)**

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**ABSTRACT**

The aim of this research is to determine the influence of role of conflict and role of ambiguity on auditor performance, moderated by aspects of psychological well-being. This research used 60 samples from public accounting firms in North Sumatra. Analysis using Warp PLS 5.0. The results of the research show that when an auditor experiences role conflict it can affect the auditor's self-perception of what he does, which can affect the auditor's performance. Role ambiguity affects the auditor's performance because the auditor does not have clear objectives for his work due to the lack of clear information and direction, as well as the unavailability of a monitoring or evaluation system which can basically guide the auditor to be able to carry out his work with quality at a certain level. The psychological well-being aspect is proven to moderate the role of conflict and role of ambiguity on auditor performance.

**Keyword:** Auditor Performance, Psychological Well-Being

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## **INTRODUCTION**

Entering the current era of industrial revolution 4.0, the development of the digital economy is very fast and brings change. The industrial revolution 4.0 brings changes to work adjustments, both in machines, technology, and even humans must adapt to current developments. However, this rapid development has not been able to shift the role of auditors. Public accounting firms are responsible for auditing the published historical financial statements of all publicly traded companies, most other fairly large companies, and many smaller non-commercial companies and organizations (Yasin & Edastami, 2022). Public accountants are needed to foster public trust in company activities and performance. Public accounting services are often used by parties outside the company to provide an assessment of the company's performance through examining financial reports (Asnawi, 2022). Financial reports provide an overview and information on company performance that is needed by internal and external parties as a basis for decision making. Auditor performance is a manifestation of the work carried out in achieving better or more prominent work results towards achieving organizational goals. Auditor performance can also be interpreted as the level of achievement of an auditor's work results in carrying out the duties and responsibilities he or she carries out (Ahmad & Taylor, 2009).

Role conflict or role conflict is a psychological symptom experienced by auditors which can cause discomfort at work and has the potential to reduce work motivation. This will certainly have an impact on auditor behavior, such as reducing commitment to the organization, creating work dependency, and even decreasing overall performance. Role conflict can also be caused by demands for fulfilling different tasks, responsibilities or orders that must be carried out by auditors at the same time (Putu Tuwenti & Ida Bagus Putra, 2019). This will certainly affect how auditors can carry out their work with quality and pay attention to quantity and timeliness. Role ambiguity occurs when there is no information needed to carry out a task or role. Role ambiguity can also be caused by unclear duties and responsibilities of each auditor and the absence of a monitoring or evaluation system that requires auditors to carry out their work with a certain level of quality (Çelik, 2013). Psychological well-being is a condition of an individual who has a positive attitude, both towards himself and towards others. A person can have this positive

attitude if his psychological state is in a prosperous state so that he is able to make good decisions and is able to regulate all his behavior (Muterera et al., 2024). The psychological well-being factor plays an important role in overcoming the problem of role stress and is able to improve auditor performance (Lohapan, 2016).

## **LITERATURE REVIEW**

Goal Setting Theory explains the relationship between goals and behavior. If someone understands their goals well, it will affect their performance. The intention to achieve a goal is the main source of motivation at work. These goals will give a person direction regarding what to do and how much effort to make. Auditor performance means the achievement results that the auditor has attempted while working in accordance with his duties and responsibilities. Auditor performance is generally determined by the auditor's own behavior. Auditor performance is the result of the implementation and responsibility of auditor performance which is based on ability, responsibility and objectivity in carrying out audits (Salehi et al., 2020).

Role conflict is defined in terms of the dimensions of congruency-incongruency or compatibility-incompatibility in the requirements of the role, where congruency or compatibility is judged relative to a set of standards or conditions which impinge upon role performance (Putu Tuwenti & Ida Bagus Putra, 2019). Role conflict can be divided into Role ambiguity, it can result in a reduced level of certainty and confidence in the information that has been obtained, whether at the time of examination the information obtained is in accordance with the truth and is interrelated and can have an impact on the auditor due to pressure and decreased auditor performance (Unguren & Arslan, 2021). Role ambiguity arises because insufficient information is obtained to complete the assigned tasks or work in a satisfactory manner. This condition occurs because sometimes clients also request other services intended to improve the company's financial performance. Furthermore, role ambiguity can cause feelings of discomfort at work and can reduce work motivation due to inadequate information received by a person in carrying out their role in accordance with the responsibilities given, so that it can reduce the auditor's overall performance (Ahmad & Taylor, 2009).

Psychological well-being theory believes that self-acceptance is an important component and indicator of an individual's psychological well-being, and self-acceptors tend to have stronger experiences of happiness and more positive emotions. Psychological well-being is an individual condition that has a positive attitude, both towards oneself and towards others (Lohapan, 2016). A person can have this positive attitude if his psychological state is in a prosperous state so that he is able to make good decisions and is able to regulate all his behavior (Salehi et al., 2020).

## **METHOD**

This research was conducted at a Public Accounting Firm (KAP) registered with the Indonesian Institute of Public Accountants (IAPI). The Public Accounting Firms that are the research objects are 20 public accounting firms in North Sumatra Province. It is assumed that each KAP has 3 auditors so that the total respondents are 60. The method for determining the sample in this research is purposive sampling. This research uses a questionnaire method that is given personally and sent via e-mail. The data analysis tool in this research uses Structural Equation Modeling-Partial Least Square (SEM-PLS). The data analysis technique in this research is the Structural Equation Modeling - Partial Least Square (SEM-PLS) method using WarpPLS Version 5.0.

## **RESULTS AND DISCUSSION**

Role conflict has a close relationship to auditor performance, where when an auditor experiences role conflict it will greatly affect the auditor's performance. Role conflict can also be caused by demands for fulfilling different tasks, responsibilities or orders that must be carried out by auditors at the same time (Asnawi, 2022). This will certainly affect how auditors can carry out their work with quality and pay attention to quantity and timeliness. If related to social cognitive theory, to achieve good performance by an auditor it will not be enough to only rely on knowledge, transformational operations and skills. This is because thoughts or judgments that refer to oneself also influence the relationship to one's actions. In social cognitive theory, it is stated that role conflict is a factor that comes from the external environment. This factor can influence the results of an auditor

in his work, which in other words means it influences the auditor's performance (Amilin, 2017). When an auditor experiences role conflict, it can affect the auditor's self-perception of what he does, which can affect the auditor's performance.

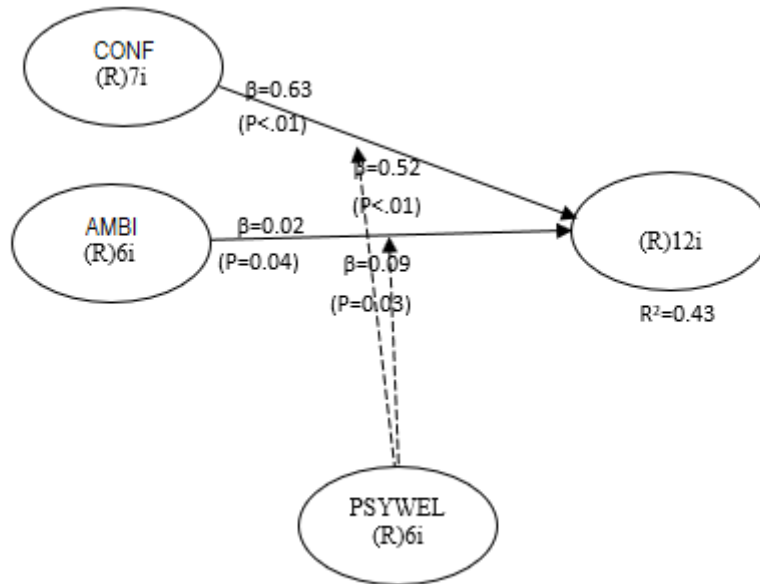


Table 1. Correlation Among L. Vs. With SQ. RTS. Of AVEs

	RCONF	RAMBI	PSIWEL	PERF	PSIWEL* RAMBI	PSIWEL* RCONF
<b>R-Square</b>				0.426		
<b>Adj. R-Square</b>				0.475		
<b>Composite reliab.</b>	0.929	0.865	0.898	0.856	0.965	0.967
<b>Cronbach's Alpha</b>	0.909	0.801	0.852	0.796	0.951	0.961
<b>Avg. Var. Extrac</b>	0.653	0.553	0.618	0.551	0.545	0.500
<b>Full Collin. VIF</b>	3.116	1.868	1.882	2.964	3.088	1.302
<b>Q-Square</b>				0.675		

(Source: primary data, 2024)

Role ambiguity is a psychological condition experienced by auditors, where the auditor feels that the environmental response to the results of the work carried out is inadequate or the auditor's expectations regarding the information needed to carry out the work are not fulfilled (Onyemah, 2008). Performance is the result of the auditor's work in carrying out the audit. Role ambiguity can create confusion and discomfort when working, so that

because they don't know what to do, auditors become unproductive and auditor performance decreases (Sangkala et al., 2024). *Role ambiguity can affect the auditor's performance because the auditor does not have clear objectives for his work due to the lack of clear information and direction, as well as the unavailability of a monitoring or evaluation system which can basically guide the auditor to be able to carry out his work with quality at a certain level* (Novriansa & Riyanto, 2016).

Auditors often receive two opposing orders (intrarole conflict) and work in two opposing roles (interrole conflict). Of course, this will make auditors uncomfortable in carrying out audits which will have an impact on their performance results (Rizzo et al., 2016). Role conflict within an individual is something that occurs when an individual faces uncertainty about the work he is expected to carry out, when there are various job demands that conflict with each other or when the individual is expected to do more than his ability (Amilin, 2017). *Psychological well-being can influence the relationship between role conflict and auditor performance because when an auditor puts on a positive attitude and feels psychologically prosperous within himself, the auditor will pressure himself from within to do his work in accordance with the positive attitude he has which will lead to greater honesty and perseverance. high level to continue to do work optimally which ultimately results in good performance* (Rizzo et al., 2016).

When the auditor has a deep sense of intelligence regarding the view of what humans have, such as the auditor's abilities and progress in achieving predetermined goals, then this will be able to reduce role ambiguity because the auditor is confident in what he is able to do and what the level of success will be. he obtained through the feedback given to the auditor (Novriansa & Riyanto, 2016). Auditors who have a positive attitude and psychological well-being can help themselves heal and develop themselves as a whole, face and solve problems regarding meaning and value.

Apart from that, auditors who have psychological well-being can be assessed by their ability to be flexible or adaptive spontaneously and actively, especially seen from the dimensions of positive relations with others and purpose in life, as well as having a high level of awareness (Muterera et al., 2024). When the auditor has this, role ambiguity will

be reduced because the auditor is flexible and aware of what his duties and responsibilities are and is aware of what and how his duties and responsibilities must be completed. (Ahmad & Taylor, 2009). Role stress, which also includes role ambiguity, can be overcome with the important role of psychological well-being which is able to overcome role stress and improve auditor performance.

Table 2. Effect Size

	RCONF	RAMBI	PERF	PSIWEL <sup>+</sup> RC	PSIWEL <sup>+</sup> RA
PERF	0.508	0.003		0.525	0.013

(Source: primary data, 2024)

Testing the moderating effect is known from the effect size value obtained. The test results show that the effect size between role conflict and auditor performance is 0.508. Psychological well-being as a moderation between role conflict and auditor performance can be seen from the large effect size value obtained. The test results show that the effect size between role conflict and auditor performance increases after being moderated by psychological well-being, namely 0.525. Thus, Psychological well-being is proven to strengthen the influence between role conflict and auditor performance.

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## CONCLUSION

It can be concluded that role conflict is a psychological symptom experienced by auditors which can affect auditor performance due to different orders or demands from external parties which require auditors to maintain quality and quantity as well as punctuality. Role ambiguity can affect the auditor's performance because the auditor does not have clear objectives for his work due to the lack of clear information and direction, as well as

the unavailability of a monitoring or evaluation system which can basically guide the auditor to be able to carry out his work with quality at a certain level. Psychological well-being is thought to influence the relationship between role conflict and auditor performance because when an auditor puts on a positive attitude and feels psychologically prosperous within himself, the auditor will pressure himself from within to do his work in accordance with his positive attitude which will lead to honesty and perseverance. high level to continue to do the work optimally. Psychological well-being reflects a positive attitude and the auditor's psychological well-being is an important thing that auditors must have so that everything they do is balanced, both emotionally and intellectually, where when the auditor has this intelligence, the auditor is expected to be able to overcome all problems and doubts by understanding meaning and value in every thing fundamentally.

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