

The Role of Job Stress in Moderate The Influence of Professionalism, Locus of Control, and Organizational Commitment on Auditor Performance

Vinola Herawaty¹, Ayu Aulia Oktaviani², Yoel Wahyu Kristian³, Gabrella Eka Putri⁴

{ vinola.herawati@trisakti.ac.id¹, ayu.aulia@trisakti.ac.id², yoelw.kristian@gmail.com³,
gabrellaekaputri@gmail.com⁴ }

University of Trisakti, Indonesia^{1,2,3,4}

Abstract. The purpose of this study is to examine and analyze the effect of professionalism, organizational commitment and locus of control on auditor performance with job stress as a moderator. To explain the influence of variables, this study used quantitative approaches, including hypothesis testing. This study relies on primary data gathered from questionnaires issued to different public accounting companies in Jakarta and Bekasi. The sample selection strategy in this study used a purposive sampling method. A total of 42 samples meet the criteria. This study used multiple linear regression analysis. Based on the results of the study, it shows that professionalism, organizational commitment, have a positive effect on auditor performance; locus of control and job stress have no effect on auditor performance, while job stress cannot moderate all variables (professionalism, organizational commitment, locus of control and job stress) on auditor performance. This research uses Job Stress as a moderating variable which is thought to influence other variables, namely; Professionalism, Locus of Control, and Organizational Commitment, because previous research that tested several variables that influence auditor performance gave inconsistent results, therefore it is suspected that there is a moderating variable that influences the relationship between variables

Keywords: Professionalism, Organizational Commitment, Locus of Control, Job Stress, Auditor Performance.

1 Introduction

Auditor performance is a work result that has been achieved or will be achieved by an expert auditor in carrying out various tasks, responsibilities and authorities in accordance with the mandate that has been given to the auditor and will become or create one of the measuring tools to be able to determine what a the work that has been done will be good or otherwise. The standards set for the application of rules for an auditor require that an auditor must be able to have and demonstrate a professional attitude when or while carrying out auditing duties to be able to be involved in efforts to identify discrepancies in data or differences in data based on the evidence provided. it's already listed there. Thus, in reality, in the field where he works, several

times an auditor, in a statement, cannot show an attitude of professionalism to show that he is an exemplary auditor.

There have been several cases in the recent period, one of which is the case of Marlinna Public Accountant, Merliyana Syamsul Public Accountant, and Satrio Public Accountant Firm which have been given administrative sanctions by the Ministry of Finance of the Republic of Indonesia. Kontan.co.id reported that the Ministry of Finance of the Republic of Indonesia gave this sanction to be enforced in connection with several complaints from the Financial Services Authority (OJK) which had reported violations of audit procedures by KAP.

The results of the audit examination concluded that Public Accountants Marlinna and Merliyana Syamsul had not fully complied with the Public Accountant Professional Audit Standards in carrying out the general audit of SNP Finance's financial reports. This is related to the audit carried out by two public accountants on the financial reports of PT Sunprima Nusantara Pembayaran (SNP Finance) for the financial years 2012 to 2016. To ensure this, PPPK carried out an examination of the KAP.

Literature Review

Professionalism

Professionalism is an ability or attitude that is based on a very high level of knowledge and the need for special training, the power of creative thinking to be able to carry out tasks that are in accordance with the field of professional expertise, [1].

Locus of Control

Locus of control was first proposed and presented by [2] who is an expert in social theory. [3], which has been translated and revised by [4], has stated that Locus of control is the degree to which each person has a belief that they are capable and can determine their own destiny.

Organizational Commitment

[5] describes organizational commitment as an attitude that demonstrates employee devotion to an organization, as well as a continuing process by which members of an organization communicate their varied concerns about the organization.

Auditor Performance

A public accountant who performs an objective examination of a company's or other organization's financial reports with the goal of determining and determining whether the financial reports are able to present the financial position and results of the company's operations properly and fairly in accordance with generally accepted accounting principles, in all material matters.

Job Stress

[6] stated that job stress is a force or stimulus or energy that presses on each individual's personality which can cause a response or impact on tension.

Hypothesis

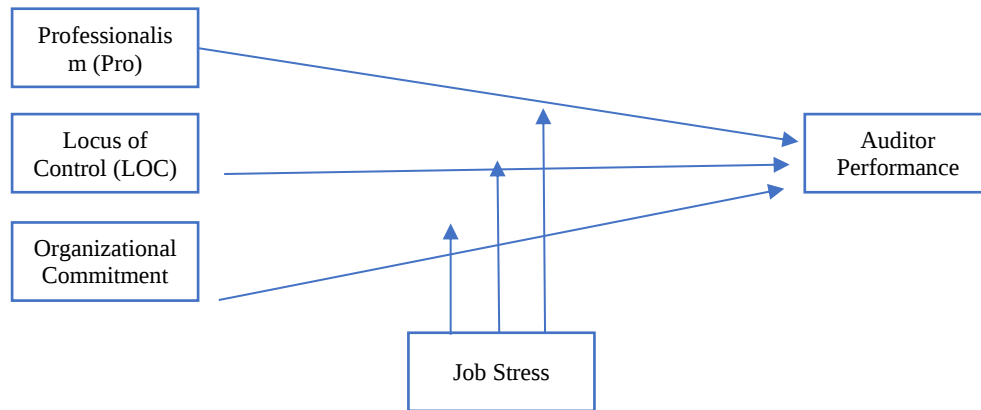


Figure 1. Hypothesis

The results of research conducted [7] state that auditors who have or have a professional attitude are more trustworthy to carry out their responsibilities than auditors who do not have a professional attitude, because this will affect the auditor's performance. Professionalism is a responsible attitude in behavior that must be possessed by the accounting profession in this context, apart from complying with government regulations; So that you can show professional performance seen from your own behavior, goals and personal qualities so that you can be said to be a professional person.

H1: Professionalism has a positive effect on auditor performance.

Locus of control is a way of viewing a person regarding an event or whether a person is capable or unable to control the things or events that have happened to him. Pressure at work also invites various other kinds of reactions from an individual person and is very different from the pressures that generally occur and can also be associated with an organization and a job. [8] based on his research, internal confidence has a positive effect on internal audit performance, but is not important, but external confidence has a positive and significant effect on internal audit performance.

H2: Locus of control has a positive effect on auditor performance.

Organizational commitment is the encouragement of each individual to make a more positive contribution to the success and success of the organization. The involvement of members of an organization is also important for an organization to produce survival, whatever the form of the organization. If an auditor believes that his soul is linked to the values of an existing organization, he will feel better, such as being happy in doing his work and has given his best abilities to an organization [9], [10], [11], who stated that organizational commitment has an influence on auditor performance.

H3: Organizational commitment has a positive effect on auditor performance.

Every work conflict management, workload, task characteristics, group support, and leadership influence both by the auditor himself and by the KAP will encourage increased auditor performance, however if there are personal problems with an auditor's profession it will have a negative impact on his performance. Because personal problems related to workload, support and influence from superiors and others cannot be included in the work of a profession.

H4: Job stress has a negative effect on auditor performance.

With an attitude of professionalism, the results of the auditor's performance will have a very good impact, as has been explained that professionalism consists of having expertise in their field, having a skilled attitude in carrying out their duties as an auditor and being able to carry out their professional duties while still adhering to professional ethics. Demonstrates that job stress has a negative effect on examiner performance. This unclear role can reduce work motivation and affect the examiner's performance.

H5: Job stress weakens the influence of professionalism on auditor performance.

When an auditor with an open personality experiences job stress, the auditor is innovative, imaginative, intelligent and open to the use of new techniques. The workload can be reduced with time, limited information and high uncertainty that can be handled. Reducing workload reduces workload that was previously heavy [12].

H6: Job stress weakens the influence of locus of control on auditor performance.

According to [13], roles in organizations conflict with existing professional ethics, thus causing stress in the workplace. Orders that violate professional ethics create a dilemma because individuals must choose what to do. Job stress makes work uncomfortable and reduces productivity. Auditors in accounting firms and other companies are vulnerable to problems such as piling up tasks, too early deadlines and direct pressure from their superiors.

H7: Job stress weakens the influence of organizational commitment on auditor performance

2. Method

This research design is a design that uses a quantitative research design with the purpose of studying the influence of professionalism, organizational commitment, locus of control, on auditor performance with job stress as a moderating variable. Quantitative data uses data on the number of auditors working in the office (Questionnaire Answers). The primary data used are respondents' answers to questions distributed to several KAPs in the Jakarta and Bekasi areas who were willing to be visited for this research, and the number of auditors as well as a description of the organizational structure. The unit of analysis that will be used in this research is the individual, where the object studied is an auditor who has worked at a Public Accounting Firm (KAP). This research distributed questionnaires from January 20 to March 11 2022.

The data used in this research is primary. For sampling in this research, researchers used purposive sampling with the technique of distributing questionnaires/questionnaires with several criteria as follows:

1. Auditors who work actively in Public Accounting Firms who have agreed to be surveyed previously, namely; KAP Husni Wibawa, KAP Annas Cahyadi, KAP Tasnim, KAP Drs. Bambang Mudjiono, KAP Bambang Sutjipto, KAP Jarot, KAP Saleh, KAP Maurice Ganda, KAP Jojo Sunarjo, and KAP Haryo Tienmar.
2. Auditors who have 3 years of experience
3. Auditors who have completed a Bachelor's degree in Accounting

Questionnaires were distributed in February and March 2022 at 9 public accounting firms in the city of Jakarta and Bekasi. The number of questionnaires distributed was 65 questionnaires with details of the questionnaire response rate as follows:

Table 1. Response Rate

Explanation	Total
Questionnaires distributed	65
Unreturned questionnaires	20
Unappropriate questionnaire	3
Processable questionnaire	42

The number of questionnaires distributed was 65 questionnaires, but not all of them could be processed by researchers. Table 4.1 shows that only 45 questionnaires were returned. The next step was for the researcher to check the demographic condition of the respondents based on the purposive sampling technique. The results were that another 3 questionnaires were issued which did not match the conditions required by the researcher.

3. Results and Discussion

Multiple regression tests were carried out for normal data. The data that meets the research sample criteria is 42 auditors. The following is the regression equation formed in this research:

$$\hat{Y} = 5,000 + 0,211 \text{ PRO} + 0,054 \text{ LOC} + 0,244 \text{ KO} + 0,015 \text{ SK} + 0,003 \text{ PRO*SK} - 0,006 \text{ LOC*SK} + 0,003 \text{ KO*SK}$$

A constant value of 5,000 indicates that if the value of professionalism, organizational commitment, locus of control, and job stress increases, then the Auditor Performance value will increase by 5,000. Professionalism has a regression coefficient of 0.211, indicating that the association between professionalism and auditor performance is positive. Locus of Control has a regression coefficient of 0.054, indicating a positive association between locus of control and auditor performance. Organizational Commitment has a regression coefficient of 0.244,

indicating that the association between organizational commitment and auditor performance is positive. Job stress had a regression coefficient of 0.015, indicating a favorable link with auditor performance. Job stress, as a moderating variable, has a regression coefficient of 0.003, indicating that it improves the association between professionalism and auditor performance. Job stress as a moderating variable has a regression coefficient of -0.006, indicating that it diminishes the association between locus of control and audit performance. The regression coefficient for job stress as a moderating variable is 0.003, indicating that it increases the association between organizational commitment and auditor performance.

Table 2. Regression Test Results

	Prediction	B	t	Sig. One-tailed	Decision
(Constant)		5,000	1,004		
PRO	+	,211	4,838	,161	
LOC	+	,054	,355	,000	H1 accepted
KO	+	,224	2,885	,352	H2 rejected
SK	-	,015	,224	,003	H3 accepted
PRO_SK	-	,003	3,061	,412	H4 rejected
LOC_SK	-	-,006	-1,960	,002	H5 accepted
KO_SK	-	,003	1,654	,028	H6 accepted
Adjusted R Square = 0,478					
F _{hitung} = 13,500					
sig = 0,000					

Adjusted R Square has a value of 0.478, indicating that the variables professionalism, locus of control, and organizational commitment have a 47.8% influence on the auditor performance variable, with the remaining 52.2% influenced by factors outside of this study.

Table 2 shows that the computed F_{hitung} of 13.500 is more than the F_{tabel} of 2.85, and the significant value is 0.000, which is less than the threshold of 0.05. As a result, we may conclude that the variables professionalism, locus of control, and organizational commitment all have a significant impact on the auditor performance variable. It can also be interpreted as a model that is appropriate for a process.

According to table 2, the Professionalism variable has a significant value of 0.000, which is less than the alpha value of 0.05 or 5% ($0.000 < 0.05$). The beta coefficient value, 0.211, is positive, indicating that professionalism has a positive influence on auditor performance, and thus the first hypothesis (H1) is accepted. These results indicate that the higher the professionalism, The higher the auditor's performance, and vice versa, the lower the professionalism, the impact it will have on decreasing the auditor's performance. The professionalism of an auditor is something that needs to be considered to provide quality audit results. Auditors who do not have a professional attitude will affect the auditor's performance. The results of this research are consistent with [14], [15], [16] and [17]. Auditor professionalism is related to agency theory, where someone carrying out an audit must provide detailed and relevant information or opinions

to the agent. The company's financial report information that will be presented to the public must comply with the company's terms. The more professional the auditor, the more appropriate the materiality considerations taken. Because if the auditor is less professional in providing an opinion it will affect the results provided, it is possible that report misstatements could occur.

The Locus of Control variable has a significant value of 0.352 This exceeds the alpha value of 0.05 or 5% ($0.352 > 0.05$). The beta coefficient value of 0.054 is positive, indicating that Locus of Control has no significant effect on Auditor Performance, and thus the second hypothesis (H2) is rejected. The findings of this study do not support the research hypothesis that locus of control improves auditor performance. This result is not in line with attribution theory where each individual auditor has strengths such as knowledge, effort, ability and self-control so that they can carry out their duties and authority as an auditor in producing good performance results. The findings of this study contradict [18], who claimed that locus of control improves auditor performance.

The Organizational Commitment variable has a significant value of 0.03, lower than the alpha value of 0.05 or 5% ($0.03 < 0.05$). The beta coefficient value of 0.224 is positive, indicating that Organizational Commitment has a positive influence on Auditor Performance, and so the second hypothesis (H3) is accepted. These findings suggest that more organizational commitment leads to better auditor performance, and vice versa. An auditor with a strong organizational commitment will work hard and give his all for his organization, and he will feel a feeling of belonging, resulting in improved auditor performance. The findings of this study are consistent with those of [19], [20], [21], who demonstrate that the outcomes of organizational commitment have a favorable and significant impact on auditor performance. Agency theory relates to auditors' organizational commitment. This is because organizational commitment is based on the auditor's personal belief in the organization's ideals. If an auditor believes that his soul is linked to the values of an existing organization, he will be satisfied with his work and will have contributed his best abilities to the organization, resulting in good performance.

The Job Stress variable has a significant value of 0.412, which exceeds the alpha value of 0.05 or 5% ($0.412 > 0.05$). The beta coefficient value of 0.015 has a positive influence, indicating that Job Stress has no significant effect on Auditor Performance, and the second hypothesis (H4) is rejected. Excessive job stress has little impact on audit performance. The findings of this study do not support the research premise. The hypothesis claims that job stress reduces auditor performance, yet the test results reveal that job stress has no effect on auditor performance. This theory is in accordance with attribution theory where every auditor has the ability and effort and has principles that are able to influence the personality of an auditor in carrying out his duties and authority which can therefore influence or influence the results of the auditor's performance. The findings of this study are consistent with [22] conclusion that job stress has no significant effect on auditor performance.

The Job Stress*Professionalism The variable has a significant value of 0.002, which is less than the alpha value of 0.05 or 5% ($0.002 > 0.05$). The beta coefficient value of 0.003 has a positive influence, so it is found that Job Stress moderates the influence of professionalism on Auditor Performance, so the fifth hypothesis (H5) is accepted. This result is in contrast to agency theory which explains that an auditor who has a professional attitude, when conducting an audit, must provide detailed and relevant information or opinions to the agent, because with a professional attitude in the auditor, the materiality considerations taken will be more appropriate. Meanwhile, each individual auditor does not guarantee that he will avoid stress due to problems at work or outside of work that can affect his performance as an auditor. Excessive job stress might also

impact an auditor's ability to carry out his duties and authority. As a result, occupational stress can mitigate the impact of professionalism on audit performance.

The Job Stress**Locus of Control* variable has a significant value of 0.028, less than the alpha value of 0.05 or 5% ($0.028 < 0.05$). The beta coefficient value of -0.06 indicates a negative influence, implying that Job Stress moderates the influence of *Locus of Control* on Auditor Performance, and thus the sixth hypothesis (H6) is accepted. This proves that job stress can influence an auditor's self-control in determining his performance as an auditor. Thus, occupational stress can boost or diminish the influence of *locus of control* on auditor performance. This result is in contrast to attribution theory where a strength within each individual auditor, such as ability and effort in carrying out their duties and authority, will determine the self-control behavior of each individual auditor. And it will have a good influence on the performance evaluation of an auditor, such as determining how to carry out an audit to get good results. However, each individual auditor has different levels of self-control and it is very possible for an auditor to experience stress in carrying out their duties and authority, and can be influenced by situations within their work or outside their work as an auditor. Excessive job stress can also affect each auditor's self-control in carrying out their duties and responsibilities. So, job stress can moderate the impact of *locus of control* on auditor performance.

The Job Stress**Organizational Commitment* variable has a significant value of 0.053, which exceeds the alpha value of 0.05 or 5% ($0.053 > 0.05$). The beta coefficient value of 0.003 has a positive influence, indicating that Job Stress does not moderate the effect of *Organizational Commitment* on Auditor Performance, and so the seventh hypothesis (H7) is rejected. Job stress is not a factor in influencing an auditor's organizational commitment in carrying out his duties and authority with the organization he is participating in for good results in his performance as an auditor. Thus, job stress cannot improve or reduce the influence of organizational commitment on auditor performance. These results are in line with agency theory where organizational commitment exists based on an auditor's personal confidence in the values of an organization. If an auditor is bound to the values of an existing organization, then the auditor will carry out his duties and authority and will provide his best abilities in an organization that has the same vision and mission goals so that his performance will be good. As a result, job stress cannot mitigate the impact of organizational commitment on auditor performance.

4. Conclusion

Based on the results of the tests and analyses, it is possible to conclude that the variables of professionalism and organizational commitment have a positive effect on auditor performance, whereas *locus of control* has no positive effect on auditor performance, and job stress cannot moderate the influence of the variables of professionalism and organizational commitment.

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