

The Impact of Healthy Lifestyle, Psychological Well-Being, and Time Budget Pressure on Auditor Performance: The Moderating Role of Workplace Spirituality

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Abstract

The auditing profession ranks among the ten most stressful professions, primarily due to the constant pressure and heavy workloads auditors face in their daily routines. This study explores the impact of healthy lifestyle, psychological well-being, and time budget pressure on auditor performance, with workplace spirituality as a moderating variable. Conducted among auditors in public accounting firms in Bali, Indonesia, the study highlights the significant role of both internal (healthy lifestyle and psychological well-being) and external (time budget pressure) factors on performance. Findings indicate that healthy lifestyle and psychological well-being positively influence auditor performance, while properly managed time budget pressure enhances efficiency. The moderation by workplace spirituality further strengthens these relationships, suggesting its crucial role in enhancing auditor performance. Future research should include auditors from the Financial and Development Supervisory Agency and the Bali Provincial Inspectorate to represent uniform work conditions.

Keywords: Auditor Performance, Healthy Lifestyle, Psychological Well-Being, Time Budget Pressure, Workplace Spirituality

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1. INTRODUCTION

According to the Financial Accounting Standards Board (FASB), the most important characteristics that must be present in financial statements include two aspects: relevance and reliability. To measure these two aspects, stakeholders in financial statement information require the services of a third party, specifically an independent auditor, to provide assurance that the financial statements are relevant and reliable (PCAOB, 2013). Auditor performance is the result achieved by an auditor in carrying out their duties in accordance with the responsibilities assigned to them and is one of the benchmarks used to determine whether the work performed has achieved good results (Mindarti, 2015).

A conducive performance environment can influence the performance and results of auditors, thus impacting public trust in auditors as independent parties in auditing financial statements (Merawati & Prayati, 2017). This aligns with attribution theory, which suggests that a person's actions stem from internal sources (individual characteristics) and external factors (environment). An auditor is expected to consistently perform well to maintain the trust of all interested parties (Mindarti, 2015). However, in practice, the auditing profession is among the ten most stressful professions in America due to the constant pressure they face from their work (PCAOB, 2013). Heavy workloads are suspected to be the most influential aspect contributing to this stress condition.

High levels of stress can cause auditors to make mistakes, whether in the form of errors or fraud, either intentionally or unintentionally. This is evidenced by the recent scrutiny of auditor performance in public accounting firms. This scrutiny is associated with several cases involving public accounting firms. The latest case of auditors committing fraud in providing audit opinions occurred in West Java, involving the corruption case of the Bogor Regent. The Corruption Eradication Commission (KPK) has named eight suspects in this case. On April 27, 2022, the KPK seized IDR 1,024,000,000 from the suspects, which was used to bribe four BPK auditors to obtain an unqualified opinion on the 2021 financial statements of the Bogor Regency Government. According to the KPK, the Bogor Regency's APBD report for the 2021 fiscal year was poor and could affect the final report (Kamil & Asril, 2022).

In February 2023, the Financial Services Authority (OJK) imposed sanctions in the form of a Decision Letter on the Registration Certificate at the OJK for several public accountants and the public accounting firm

Kosasih, Nurdiyaman, Mulyadi Tjahjo, and Partners due to the audit case of the financial statements of PT. Asuransi Adisarana Wanaartha from 2014 to 2019. The public accountants in this firm engaged in manipulation and failed to report the increase in production of high-risk insurance products similar to a saving plan. Research by (Dharmawan, 2015), also showed that in 2009, there were 8 (eight) Public Accounting Firms (KAP) in Bali Province, two of which were suspended by the Ministry of Finance for six months. One of the accounting firms that lost its license was KAP Gunarsa. This action was taken because they violated Auditing Standards (SA) and Professional Standards of Public Accountants (SPAP) while auditing the financial statements of the pension fund of PT. Bank Dagang Bali in 2009.

The phenomenon of turnover intentions has also been experienced by Public Accounting Firms (KAP) in Bali Province, with the number of auditors continuously decreasing from 2014 to 2016. In 2014, there were 90 auditors, in 2015 there were 73 auditors, and in 2016 there were 64 auditors. This decrease in the number of auditors was also influenced by the closure of 2 Public Accounting Firms operating in Bali and the reduction in the number of auditors in several KAPs in Bali Province (Sudarmawan & Putra, 2017). The decline in the number of auditors also occurred in July 2021, with 100 auditors, down from 109 auditors in June 2021, and from 118 auditors in 2020 at KAPs in Bali Province.

Data obtained from the 2022 Sectoral Risk Assessment Report for Accountants and Public Accountants, which assessed the geographic risk based on the domicile of domestic service users in relation to money laundering or fraud offenses, shows that Bali Province ranks seventh out of thirty-four provinces in Indonesia with a risk level of 5.01. Meanwhile, based on the domicile of KAP and KJA, Bali Province also ranks seventh with a risk level of 2.64 (iaiglobal.or.id, 2022). This data indicates that accountants and public accountants in Bali Province have a fairly high risk, making them vulnerable to fraud cases in carrying out their professional duties, as previously mentioned, which significantly affects the quality of their performance.

Auditor performance can be influenced by various factors that originate from within (internal) and from outside (external). Internal factors that affect auditor performance include a healthy lifestyle, psychological well-being, and self-efficacy (Rijal & Abdullah, 2020). Meanwhile, external factors that influence auditor performance include leadership style in the workplace, time budget pressure, and organizational commitment (Rahmadanty & Farah, 2020). This is related to attribution theory, which explains that the causes of a person's behavior, whether their own or others, are determined by internal or external factors. A healthy lifestyle, such as a balanced diet and regular exercise, can enhance the fitness and concentration of auditors. Psychological well-being is also important for reducing stress and improving auditor performance. However, time budget pressure can increase stress and reduce auditor performance if not managed properly (Al-Ameedee et al., 2024).

Recent research shows various results regarding the influence of a healthy lifestyle, psychological well-being, and time budget pressure on auditor performance. Rahmadanty & Farah, (2020), state that a healthy lifestyle plays a role in improving auditor performance by providing excellent fitness and stamina. Fitriani et al., (2022), state that good psychological well-being can reduce stress levels and improve auditor performance. However, research by Rijal & Abdullah, (2020) shows that psychological well-being does not affect auditor performance.

The results of the study by Fatinah et al., (2022) show that time budget pressure has a positive impact on auditor performance, as auditors are able to manage the time budget pressure given while conducting financial statement audits. However, the research conducted by (Diatmika & Savitri, 2020) states that time budget pressure has a negative effect on auditor performance. Time budget pressure causes high levels of stress faced by auditors, and the tight time budget often results in work-related stress for auditors.

Based on the empirical results described above, it can be seen that the influence of a healthy lifestyle, psychological well-being, and time budget pressure on auditor performance shows varied or inconsistent results. This is suspected to be due to other factors influencing the relationship between the independent variables and the dependent variable. Reconciling these conflicting results requires a contingency approach to identify other variables that act as moderators or mediators in the research model (Murray & McAdams, 2007). This study uses workplace spirituality as a moderating variable because it is suspected to strengthen or weaken the relationship between a healthy lifestyle, psychological well-being, and time budget pressure on auditor performance. Workplace spirituality includes compassion, mindfulness, meaningful work, and transcendence, which can help auditors manage their tasks better and enhance their performance (Petchsawang & Duchon, 2009).

Research by Qomariyah et al., (2020) highlights the importance of workplace spirituality in maintaining sustainable performance in public accounting firms. Setya Dharma & Rasmini, (2022) find that workplace

spirituality can moderate the relationship between task complexity and locus of control on auditor performance at BPK RI Representative Office in Bali Province. These results align with Yudyanto et al., (2019), which show that workplace spirituality positively influences audit quality at the BPK RI headquarters in Jakarta.

This study is an extension of the research by Rijal & Abdullah (2020), which examined the influence of a healthy lifestyle, psychological well-being, and self-efficacy on auditor performance at the Inspectorate of South Sulawesi Province. The main difference is that this study focuses on auditors working at Public Accounting Firms and adds the variable of workplace spirituality as a moderator. This is expected to provide new insights into the factors that influence auditor performance from both physical and psychological perspectives, considering the influence of workplace spirituality. Figure 1. shows the proposed research model in this study.

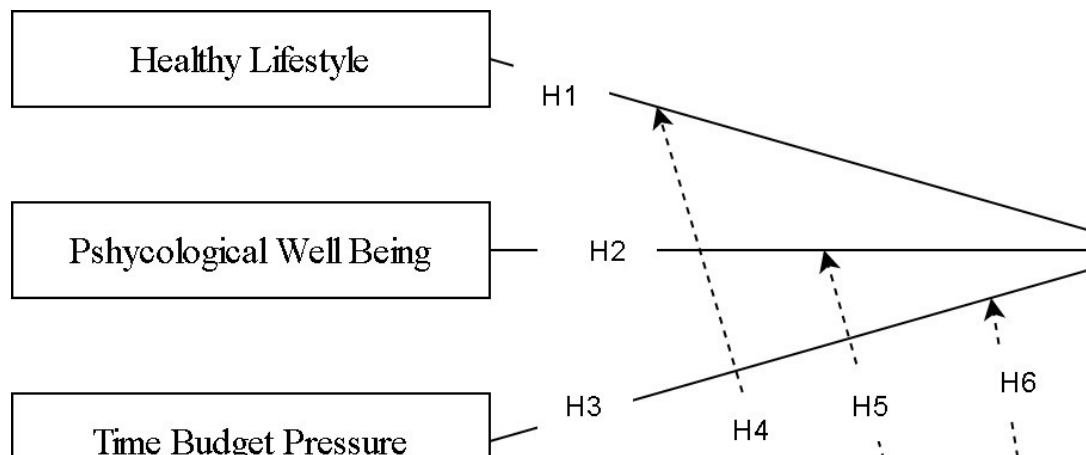


Figure 1. Research Model

2. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

2.1. Attribution Theory

Attribution theory explains the reasons for others' or one's own behavior as determined by internal and external factors (Fritz Heider, 1958). Internal factors (dispositional attribution) are factors that come from within a person and refer to aspects of an individual's behavior inherent in themselves, such as personality, self-perception, ability, and motivation. External factors (situational attribution) are factors that come from outside and can influence behavior, such as social conditions and societal views. This research uses attribution theory to explain the influence of internal factors, namely healthy lifestyle and psychological well-being. Additionally, this theory is also used to explain the external factor of time budget pressure.

The contingency approach is used in this research to address the inconsistencies in the results of previous studies. The addition of a moderating variable is used to combine variables, with the contingency approach expected to provide opportunities for other variables to be used as moderating variables (Handayani & Andyarini, 2020). This research suggests that the nature of the relationship between Healthy Lifestyle, Psychological Well-Being, and time budget pressure on Auditor Performance may differ under various conditions. One such conditional variable is the moderating variable. In this study, the moderating variable used is Workplace Spirituality, which is considered capable of moderating the relationship between the independent variables and the dependent variable.

2.2. Auditor Performance

Performance is derived from the word "performance," which means work achievement. Auditor performance is the outcome achieved by an individual in carrying out their assigned tasks, based on skill, experience, and dedication, and is measured by considering quantity, quality, and timeliness (Trisnarningsih, 2007). Auditor performance is the achievement by an auditor in carrying out their audit assignments, which involves the examination of financial statements based on applicable auditing standards. Auditor performance can be observed from the opinions issued by the auditor, which are the result of the auditor's judgment based on auditing standards, taking into account the quality, quantity, and timeliness of the audit reporting.

2.3. Healthy Life Style

Indonesian Dictionary defines healthy as a state of being well in the whole body and its parts. A healthy lifestyle refers to behaviors related to an individual's efforts or activities to maintain and improve their health. Paramitha, (2014) explains that a healthy lifestyle involves rules to achieve physical and mental health by attaining physical health and mental health. From this definition, it can be concluded that a healthy lifestyle is a mechanism or guideline used as a standard to achieve physical and mental well-being through activities such as maintaining a regular physical exercise program, eating a healthy diet, getting enough sleep, and avoiding the consumption of alcohol and tobacco.

Attribution theory refers to how a person explains their own behavior based on internal factors, such as a Healthy Lifestyle, which can influence auditor performance. Auditors who adopt a Healthy Lifestyle in their daily activities can maintain a stable health condition. A stable health condition will positively impact the auditor's performance and the quality of their work in carrying out their duties (Danna & Griffin, 1999; Jones et al., 2010; Rahmadanty & Farah, 2020). Therefore, the proposed hypothesis is:

H1. Healthy Lifestyle has a positive effect on auditor performance.

2.4. Psychological Well Being

Ryff & Keyes, (1995) operationalized psychological well-being into six main dimensions: autonomy, environmental mastery, personal growth, positive relations with others, purpose in life, and self-acceptance. Psychological well-being is a condition where an individual has a positive attitude toward both themselves and others. This positive attitude is characterized by the ability to make independent decisions and regulate their behavior. An individual's psychological well-being in the workplace is an important topic in shaping behavior and the overall environment. Individuals with high psychological well-being will exhibit good performance, whereas those without good psychological well-being will be more prone to depression, which can decrease auditor performance (Riszki et al., 2022).

If an auditor has low emotional stability, their professionalism and experience will enable them to control their emotions and attitudes when facing problems during audit assignments. This ability ensures that their performance is not compromised (Pradnya Dewi et al., 2015). When an auditor can manage their emotions appropriately, balance satisfaction, and regulate their mood, supported by aspects of psychological well-being, it is expected that the auditor can improve their performance in carrying out their duties. Psychological well-being has a positive effect on auditor performance. With psychological well-being, auditors can manage work-related stress, thereby enhancing their performance (Fitriani et al., 2022; Foster et al., 2020; Nursabilla et al., 2021; Rijal & Abdullah, 2020). Hence, the hypothesis proposed is:

H2. Psychological Well-Being has a positive effect on auditor performance.

2.5. Time Budget Pressure

Setting time limits for completing a task can affect a person's behavior in performing that task. Time budget is the estimated time required to complete each step in an audit (Whittington & Pany, 2016: 227). The audit time budget is also influenced by the amount of the audit budget available. If the budget received is small, the audit time budget will also be limited. The reduction in audit time due to the available budget can lead to a tendency for the time budget to become tight (budget tightness). Ultimately, this situation creates psychological pressure on auditors to meet the existing time budget, known as time budget pressure (Monoarfa & Dama, 2018).

Attribution theory refers to how a person explains their own behavior based on external factors, such as time budget pressure, which can influence auditor performance. Time budget pressure that is managed properly and systematically will shape auditors into individuals who comply with established rules and schedules (Santhi & Ratnadi, 2017). Auditors will be able to perform their tasks more efficiently in terms of time allocation. Working within a well-organized time frame can enhance auditor performance, making it even better (Ardika & Wirakusuma, 2016; Fatimah et al., 2022; Marganingsih & Martani, 2010; Rahmadanty & Farah, 2020).

H3. Time budget pressure has a positive effect on auditor performance.

2.6. Workplace Spirituality

Petchsawang & Duchon (2009) define Workplace Spirituality as the feeling of compassion towards others, experiencing mindfulness, having a sense of meaningful work, and enabling transcendence. From an organizational perspective, it is important to not only consider the facilities provided but also the changes occurring within the organization. One negative impact of Workplace Spirituality (WPS) is the emergence of feelings of favoritism towards certain groups (Mulyono, 2010). This can be addressed by fostering self-awareness, awareness of others, organizational awareness, and organizational harmony through a culture that emphasizes spirituality for all members. The outcomes of this approach include the development of compassion,

mindfulness, motivation, creativity, and job satisfaction (Milliman et al., 2017).

Workplace spirituality can be used to enhance auditor performance in carrying out audit tasks. Workplace spirituality is seen as the recognition of individual spiritual values within the organizational context. The implementation of workplace spirituality fosters a more positive perception of the organization among employees, leading to better adjustment and higher performance through their work (Martins & Proenca, 2012). The research findings of Rijal & Abdullah, (2020) indicate that a Healthy Lifestyle affects auditor performance, and the relationship between the two variables can be moderated by tax complexity. Auditors facing complex tasks are increasingly at risk of losing their independence and experiencing a decline in job performance. However, by finding meaning in their work (meaningful work), auditors will understand the purpose of the audit profession (Widnyana, 2017). This is consistent with the research conducted by Setya Dharma & Rasmini (2022). The hypothesis is as follows:

H4. Workplace Spirituality strengthens the impact of a Healthy Lifestyle on performance.

To address the differences in empirical research on the impact of Psychological Well-Being on auditor performance, this study employs a contingency approach by incorporating a moderating variable. The research findings of Rijal & Abdullah (2020) indicate that Psychological Well-Being affects auditor performance, and the relationship between the two variables cannot be moderated by tax complexity. Professional auditors will not allow their performance to decline even when facing highly complex tasks and experiencing high levels of pressure and stress. This is consistent with the research conducted by Fitriani et al., (2022).

Workplace spirituality provides auditors to allocate their time for audit procedures according to the budgeted time, ensuring that audit procedures are carried out effectively and efficiently. For auditors, workplace spirituality motivates them to adopt good behaviors, creating a more conducive work environment. Additionally, workplace spirituality leads to higher productivity for auditors, resulting in better audit quality. Hence, the hypotheses are as follows:

H5. Workplace Spirituality strengthens the impact of psychological well-being on auditor performance.

H6. Workplace Spirituality strengthens the impact of time budget pressure on auditor performance.

3. METHOD

This study uses a survey method with questionnaires to collect data from all auditors working in Public Accounting Firms (KAP) in Bali Province. Bali was chosen as the research site due to its unique cultural and spiritual landscape. The region is renowned for its rich spiritual and cultural heritage, with spirituality deeply embedded in daily life and community practices. This makes workplace spirituality a particularly relevant factor in Bali. This study uses a survey method with questionnaires to collect data from all auditors working in Public Accounting Firms (KAP) in Bali Province, totaling 135 individuals. The sampling method used is the saturated sampling technique. Data analysis is conducted using the Partial Least Square (PLS) approach, which is a component-based or variance-based Structural Equation Modeling (SEM) model. The questionnaires are measured using a 5-point Likert scale, one advantage of using a questionnaire instrument with a 5-point Likert scale is that it can accommodate neutral or uncertain responses from respondents. This feature is not present in a 4-point Likert scale, where neutral or uncertain responses are eliminated from the questionnaire.

4. RESULT AND DISCUSSION

4.1. Profile of the Respondents

The characteristics of the respondents in this study are reviewed based on gender, educational background, position, age, and length of employment. One hundred and thirty five questionnaires regarding auditor performance were completed by auditors working in Public Accounting Firms (KAP) in Bali Province. The characteristics of the respondents in this study are detailed in Table 4. 1. There is a slight majority of female auditors, accounting for 53% of the respondents, compared to 47% male auditors. In terms of educational background, the majority of auditors hold a Bachelor's degree, representing 50% of the respondents. When examining the positions held within the firms, most auditors are in Senior positions, comprising 61% of the sample, while 35% are Junior Auditors. This indicates a significant concentration of experienced auditors in senior roles.

The age distribution shows that the majority of auditors are relatively young, with 64% aged between 20-30 years. This youthful demographic is followed by 26% of auditors aged 30-40 years, and a smaller group of

10% aged over 40 years. Regarding length of employment, there is a diverse distribution among the respondents. The largest group has been employed for 3-4 years, making up 26% of the sample. This is followed by those with 1-2 years (19%), 4-5 years (20%), 0-1 year (16%), and 2-3 years (15%) of experience. A small percentage (4%) has been employed for over 5 years.

Table 4. 1 Demographic Profile of The Respondents

Number	Demographic	Frequency	Percentage
1	Gender		
	Female	72	53%
	Male	63	47%
	Total	135	100%
2	Educational Background		
	D3	27	20%
	D4	30	22%
	S1	68	50%
	S2	10	7%
	Total	135	100%
3	Position		
	Partner	1	1%
	Manager	1	1%
	Supervisor	4	3%
	Senior Auditor	82	61%
	Junior Auditor	47	35%
	Total	135	100%
4	Age (Years)		
	20-30	86	64%
	30-40	35	26%
	>40	14	10%
	Total	135	100%
5	Length of Employment		
	0-1 year	22	16%
	1-2 years	25	19%
	2-3 years	20	15%
	3-4 years	35	26%
	4-5 years	27	20%
	> 5 years	6	4%
		Total	135

4.2. Measurement Model Assessment (Outer Model)

The evaluation of the measurement model or outer model is conducted to assess the validity and reliability of the model.

4.2.1. Convergent Validity

The test for convergent validity is conducted by examining the loading factor values for each indicator, which should be greater than 0.70, and then checking the Average Variance Extracted (AVE) values, which should be greater than 0.50. Figure 4. 1. shows that the loading factors (outer loadings) for each indicator have values greater than 0.7. Table 4. 2. presents the results of the validity test for the 135 respondents with Average Variance Extracted (AVE) values exceeding 0.5, these results confirm the convergent validity of all the mentioned variables.

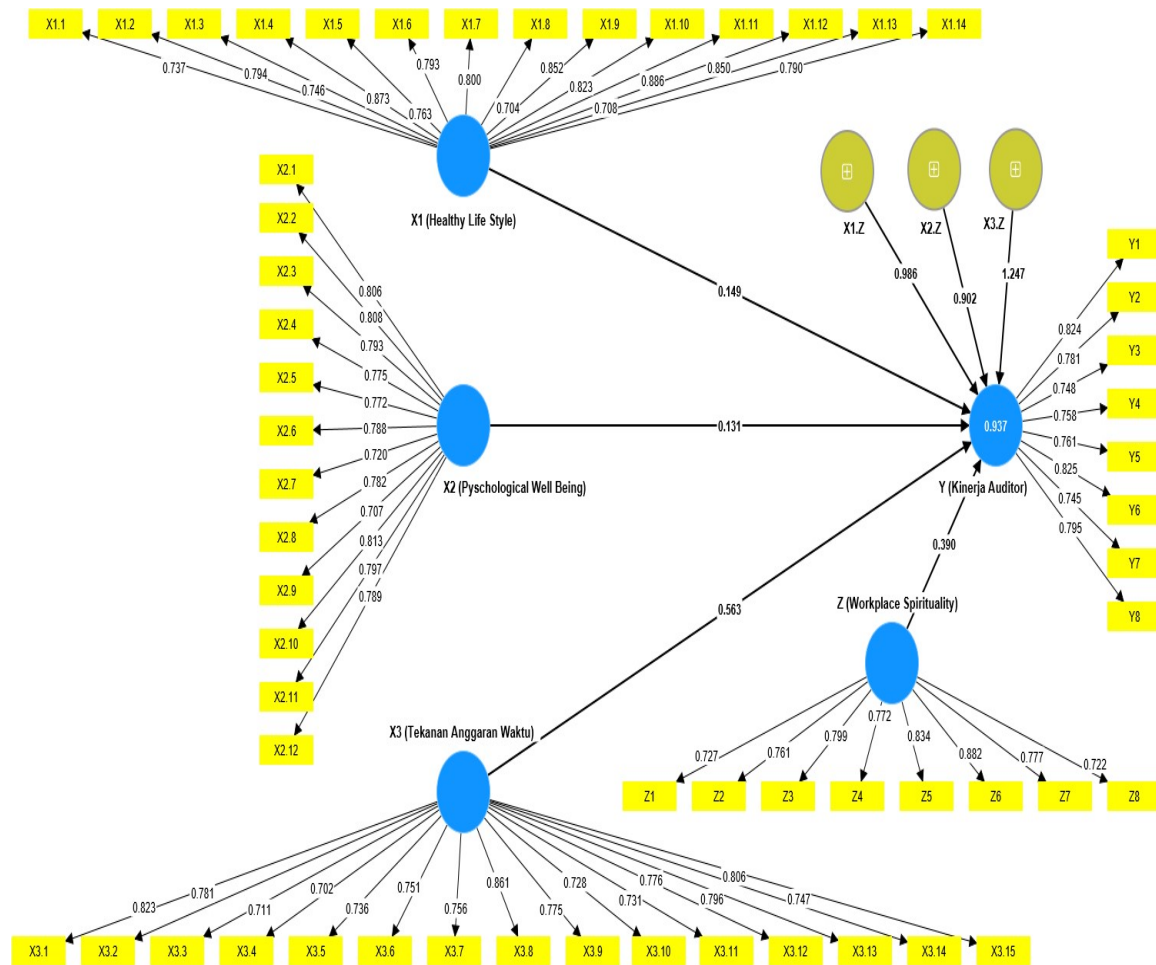


Figure 4. 1. Results of the Measurement Model (Outer Model)

Description: X1 (Healthy Lifestyle); X2 (Psychological Well-Being); X3 (Time Budget Pressure = Tekanan Anggaran Waktu); Y (Auditor Performance = Kinerja Auditor); Z (Workplace Spirituality)

Table 4. 2 Validity Measurement Using Average Variance Extracted

	<i>Average Variance Extracted (AVE)</i>
X1 (HLS)	0.634
X2 (PWB)	0.608
X3 (TBP)	0.587
Y (KA = Auditor Performance)	0.609
Z (WPS)	0.618
KA/Auditor Performance.WPS	1.000
HLS.WPS	1.000
PWB.WPS	1.000
TBP.WPS	1.000

Description: X1 (Healthy Lifestyle/HLS); X2 (Psychological Well-Being/PWB); X3 (Time Budget Pressure/TPB); Y (Auditor Performance/KA); Z (Workplace Spirituality/WPS)

4.2.2. Discriminant Validity

The test for discriminant validity is conducted by examining the Fornell-Larcker Criterion, where the value of a variable with itself for each variable is greater than the value of the variable with other variables. Based on Table 4. 3, the results of the Fornell-Larcker Criterion test indicate that each variable's value with itself is greater than its value with other variables. Therefore, the research data can proceed to the next stage of testing.

Table 4. 3 Validity Measurement Using Fornell-Larcker Criterion

	X ₁ (Healthy Life Style)	X ₂ (Psychological Well Being)	X ₃ (Time Budget Pressure)	Y (Auditor Performance)	Z (Workplace Spirituality)
X1 (HLS)	0.796				
X2 (PWB)	-0.564	0.780			
X3 (TBP)	0.711	-0.714	0.766		
Y (Auditor Performance)	0.735	-0.628	0.689	0.780	
Z (WPS)	-0.433	0.109	-0.210	-0.258	0.786

4.2.3. Reliability Measurement

Table 4. 4. presents the composite reliability and Cronbach's alpha for the variables Healthy Lifestyle, Psychological Well-Being, Time Budget Pressure, Workplace Spirituality, and Auditor Performance, all exceeding 0.70. Thus, it can be inferred that all variables exhibit good reliability.

Table 4. 4. Reliability Measurement

	Cronbach's Alpha	Composite Reliability
X1 (HLS)	0.955	0.959
X2 (PWB)	0.941	0.945
X3 (TBP)	0.950	0.952
Y (KA = Auditor Performance)	0.908	0.909
Z (WPS)	0.914	0.906

4.3. Structural Model Assessment (Inner Model)

The testing of the inner model includes the evaluation of Goodness of Fit (GoF), coefficient of determination (R²), F square, predictive relevance, and hypothesis testing.

4.3.1. Goodness of Fit (GoF)

Table 4. 5. shows that the R Square value is 0.937 and the mean communality value is 0.611, resulting in the Goodness of Fit calculation as follows:

$$GoF = \sqrt{Communality \times R^2}$$

$$= \sqrt{0,6112 \times 0.937} = 0,756$$

Based on the Goodness of Fit (GoF) calculation results above, a GoF value of 0.756 was obtained. Therefore, it can be concluded that the model used in this research has a high/strong model fit.

Table 4. 5. Goodness of Fit Test Results

	R Square	Average variance extracted (AVE)
X1 (HLS)		0.634
X2 (PWB)		0.608
X3 (TBP)		0.587
Y (KA = Auditor Performance)	0.937	0.609
Z (WPS)		0.618
Mean		0.611

An R-square value of 0,937 indicates a strong influence. This means that the auditor performance variable can be explained by 93,7 percent through the variables Healthy Lifestyle (X1), Psychological Well-Being (X2), Time Budget Pressure (X3), and the interactions between Healthy Lifestyle (X1), Psychological Well-Being (X2), and Time Budget Pressure (X3) with Workplace Spirituality (Z). The remaining 6,3 percent is accounted for by other variables not included in the model.

4.3.2. Predictive Relevance (Q2)

Based on Table 4. 6, the predictive relevance (Q2) test shows a result of 0.551. This means that a Q-

square value greater than 0 indicates that the model has good predictive relevance, thus it can be concluded that the exogenous variables as explanatory variables are capable of predicting the endogenous variable.

Table 4. 6. Q2 Analysis Results

	<i>SSO</i>	<i>SSE</i>	<i>Q² (=1-SSE/SSO)</i>
Y (Auditor Performance)	1080,000	484.623	0.551

4.3.3. Effect Size (f-Square)

The f-Square categories are divided into three: 0.02 indicates a weak effect, 0.15 indicates a moderate effect, and 0.35 indicates a strong effect (Hair et al., 1998). The results of the effect size (f-Square) test are presented in Table 4. 7.

Table 4. 7. Effect Size (f-Square) Test Results

	Y (Auditor Performance)
X1 (HLS)	0.102
X2 (PWB)	0.061
X3 (TBP)	0.631
Y (Auditor Performance)	
Z (WPS)	0.687
HLS.WPS	0.116
PWB.WPS	0.163
TBP.WPS	0.194

Based on Table 4. 7, the results of the effect size (f-square) test are explained as follows: The variables of Healthy Lifestyle, Psychological Well-Being, the interaction of Healthy Lifestyle with Workplace Spirituality, the interaction of Psychological Well-Being with Workplace Spirituality, and the interaction of Time Budget Pressure with Workplace Spirituality all have a moderate impact on the F Square value of the Auditor Performance variable, with respective values of 0.102, 0.061, 0.116, and 0.163. Additionally, the Time Budget Pressure variable and the Workplace Spirituality variable have a large impact on the F Square value of the Auditor Performance variable, with values of 0.631 and 0.687, respectively.

4.3.4. Path Coefficient and Hypothesis Testing

The path coefficient indicates whether an independent variable has a positive or negative effect on its dependent variable. In hypothesis testing, an effect is considered significant when the T-statistics value is greater than 1.96 with a significance level (α) of 0.05. Conversely, if the T-statistics value is less than 1.96 with a significance level (α) of 0.05, it is considered not significant.

Table 4. 8. Path Coefficient and Hypothesis Testing Results

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T statistics ((O/STDEV))	P Values
X1 (HLS) -> Y (Auditor Performance)	0.149	0.140	0.071	2.109	0.035
X2 (PWB) -> Y (Auditor Performance)	0.131	0.123	0.066	1.975	0.048
X3 (TBP) -> Y (Auditor Performance)	0.563	0.614	0.135	4.167	0.000
HLS.WPS-> Y (Auditor Performance)	0.986	1.018	0.462	2.133	0.033
PWB.WPS -> Y (Auditor Performance)	0.902	0.821	0.276	3.273	0.001
TBP.WPS-> Y (Auditor Performance)	1.247	1.266	0.476	2.618	0.009

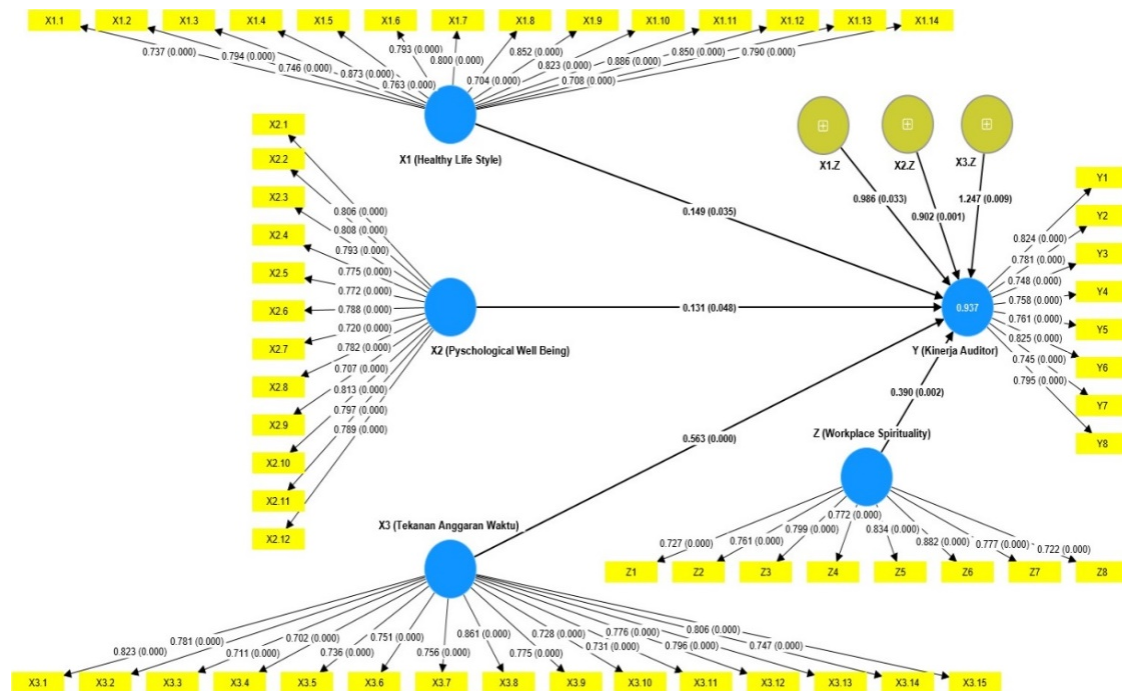


Figure 4. 2 Results of the Structural Model Test (Inner Model)

Description: X1 (Healthy Lifestyle); X2 (Psychological Well-Being); X3 (Time Budget Pressure = Tekanan Anggaran Waktu); Y (Auditor Performance = Kinerja Auditor); Z (Workplace Spirituality)

The hypothesis test results that shown in Table 4. 8. and Figure 4. 2 indicate that Healthy Lifestyle (H1), Psychological Well-Being (H2), and Time Budget Pressure (H3) all have a significant positive impact on Auditor Performance, with correlation coefficients of 0.149, 0.131, and 0.563 respectively. Additionally, the interaction between these variables and Workplace Spirituality significantly strengthens their impact on Auditor Performance: Healthy Lifestyle (H4) with a coefficient of 0.986, Psychological Well-Being (H5) with 0.902, and Time Budget Pressure (H6) with 1.247. All t-statistics exceed the critical value of 1.96, and p-values are below 0.05, confirming the significance of these effects.

The research results indicate several significant relationships impacting auditor performance. First, Healthy Lifestyle (H1) positively influences auditor performance, demonstrating that auditors who maintain a healthy lifestyle perform better. This is supported by various studies, highlighting the importance of healthy habits for optimal performance (Danna & Griffin, 1999; Jones et al., 2010; Rahmadanty & Farah, 2020). Second, Psychological Well-Being (H2) also positively impacts auditor performance, suggesting that auditors with higher psychological well-being tend to perform better. Studies confirm that well-being reduces work-related stress, enhancing job satisfaction and performance (Fitriani et al., 2022; Foster et al., 2020; Nursabilla et al., 2021; Rijal & Abdullah, 2020). Third, Time Budget Pressure (H3) significantly and positively affects auditor performance. Properly managed time budget pressure helps auditors adhere to schedules and perform efficiently. This finding aligns with existing literature, emphasizing the role of structured time management in improving performance (Fatinah et al., 2022; Marganingsih & Martani, 2010; Rahmadanty & Farah, 2020).

Additionally, the interaction of Healthy Lifestyle with Workplace Spirituality (H4) strengthens its positive impact on performance. Workplace spirituality enhances the benefits of a healthy lifestyle, leading to better auditor performance. Similarly, the interaction of Psychological Well-Being with Workplace Spirituality (H5) boosts its positive effect on performance. Workplace spirituality encourages positive attitudes and decision-making, contributing to improved performance. Lastly, the interaction of Time Budget Pressure with Workplace Spirituality (H6) also amplifies its positive impact on auditor performance. Workplace spirituality helps auditors manage their tasks more effectively, balancing workload and time. Overall, these findings support the hypothesis

that both internal factors (like healthy lifestyle and well-being) and external factors (time budget pressure) significantly enhance auditor performance, corroborating attribution theory.

5. CONCLUSION

This study confirms the attribution theory by demonstrating that both internal and external factors significantly affect auditor performance. Specifically, a Healthy Lifestyle (H1) and Psychological Well-Being (H2) positively influence auditor performance. Auditors who maintain healthy habits and high psychological well-being perform better, as supported by various studies. Additionally, Time Budget Pressure (H3) positively impacts auditor performance, indicating that proper time management enhances efficiency and adherence to schedules.

Moreover, the moderating role of Workplace Spirituality strengthens these relationships. The interaction of a Healthy Lifestyle with Workplace Spirituality (H4) enhances its positive impact on performance. Similarly, the interaction of Psychological Well-Being with Workplace Spirituality (H5) and Time Budget Pressure with Workplace Spirituality (H6) amplifies their positive effects on auditor performance. Workplace spirituality fosters positive attitudes, decision-making, and effective task management, further supporting the enhancement of auditor performance.

Overall, these findings align with the attribution theory, highlighting that both internal factors (like a healthy lifestyle and psychological well-being) and external factors (like time budget pressure) significantly contribute to improved auditor performance. This research underscores the importance of considering both personal well-being and workplace environment in optimizing auditor performance.

Research findings indicate that the average respondents in this study do not have sufficient sleep, which affects their performance. Based on these findings, the following suggestions are provided: Auditors should have sufficient sleep to maintain their stamina and performance, as good sleep quality significantly affects their performance. Additionally, auditors need to create plans related to their future targets. This is important to improve psychological well-being and encourage the development of their potential. Auditors should also develop and implement work procedures according to the allocated time budget to increase the efficiency and effectiveness of their work. Furthermore, auditors should consider the auditing profession as a long-term career path. This can enhance workplace spirituality and provide a positive outlook on their future in the public accounting firm.

This study was conducted on auditors working in public accounting firms with varying rules and work environments. Future research should include auditors working in Badan Pengawasan Keuangan dan Pembangunan (the Financial and Development Supervisory Agency) and the Bali Provincial Inspectorate to represent auditors with uniform work conditions. Additionally future research could explore the long-term impact of workplace spirituality on auditor performance over an extended period to determine if the positive effects observed are sustained. Investigating the role of organizational culture in reinforcing healthy lifestyles and psychological well-being among auditors could provide deeper insights into how these factors interplay within different organizational settings.

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