

PSYCHOLOGICAL WELL-BEING AS A MEDIATOR IN AUDITOR INSPECTORATE PERFORMANCE ANTECEDENTS

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ABSTRACT

This study focuses on the effect of auditor specific experience and compliance pressure on auditor performance in the inspectorate with PWB as a mediating variable for the internal auditors of the inspectorate in Maluku Province, Ambon City, West Seram Regency and Central Maluku Regency. This research is a quantitative research. The sampling technique uses the census sampling method. Data was collected through a survey by distributing questionnaires to 100 research respondents. The method of analyzing data path analysis uses PLS, to measure the direct and indirect effects between Specific Experience and Compliance Pressure on Auditor Performance with PWB as a mediating variable. Based on the test results, it can be confirmed that the three independent variables: Specific Experience, Obedience Pressure and Psychological Well-Being affect Auditor Performance. Likewise with the role of Psychological WellBeing as a mediator in the relationship between the influence of Specific Experience and Compliance Pressure on Auditor Performance.

Keywords: Specific Experience, Compliance Pressure, Psychological WellBeing, Auditor Performance.

ABSTRAK

Penelitian ini berfokus pada pengaruh pengalaman spesifik auditor dan tekanan kepatuhan terhadap kinerja auditor di inspektorat dengan PWB sebagai variabel mediasi auditor internal inspektorat di Provinsi Maluku, Kota Ambon, Kabupaten Seram Barat dan Kabupaten Maluku Tengah. Penelitian ini merupakan penelitian kuantitatif. Teknik pengambilan sampel menggunakan metode sensus sampling. Pengumpulan data dilakukan melalui survei dengan menyebarkan kuesioner kepada 100 responden penelitian. Metode analisis data path analysis menggunakan PLS, untuk mengukur pengaruh langsung dan tidak langsung antara Pengalaman Khusus dan Tekanan Kepatuhan terhadap Kinerja Auditor dengan PWB sebagai variabel mediasi. Berdasarkan hasil pengujian dapat dipastikan bahwa ketiga variabel independen yaitu Pengalaman Khusus, Tekanan Kepatuhan dan Kesejahteraan Psikologis berpengaruh terhadap Kinerja Auditor. Begitu juga dengan peran Psychological WellBeing sebagai mediator dalam hubungan antara pengaruh Specific Experience dan Compliance Pressure terhadap Kinerja Auditor.

Kata Kunci: Pengalaman Khusus, Tekanan Kepatuhan, Kesejahteraan Psikologis, Kinerja Auditor.

INTRODUCTION

The decline in the financial performance of the Ambon City Government was seen in 2020 after receiving a WDP opinion again, after two years previously receiving a WTP Opinion. However, Ambon City obtained worse results in 2021 with the status of a

disclaimer opinion by the BPK. BPK findings indicate that there are internal control problems and non-compliance which are very material and significant. There are several reasons for this opinion including: the amount of income and expenditure is not balanced, inadequate asset management, planning and management of regional finances that are not carried out according to financial standards until there is strong intervention in financial management. This condition certainly makes the performance of internal control in the spotlight because it should be able to prevent or minimize the occurrence of very material non-compliance. The inspectorate as an internal control unit is tasked with supervising all activities in the context of carrying out the duties and functions of regional work units.

Research on the performance of government auditors is still very developed in Indonesia. Several previous studies have been conducted to examine the effect on auditor performance including: Auditor Experience and Professionalism (Anggreni & Rasmini, 2017), Accountability, Competence, task complexity and Organizational culture (Sulistiyawati et al., 2019); Independence, Organizational Commitment, Good Governance Understanding, Role Ambiguity, (Hapsari & Fathmaningrum, 2020). Auditor Professionalism, Auditor Independence, Professional Ethics, Auditor Motivation and Job Satisfaction (Julianti & Novitasari, 2021). Among these factors, the experience of the auditor is important in influencing the performance of the auditor. (Ekawati, 2013) explained that the auditor's experience can determine other determinants such as professionalism, task performance, commitment to the organization, and the quality of the auditor through the knowledge gained from the experience of conducting an audit. Next is explained (Usmany, 2021) that the experience possessed by the auditor is in the form of specific experience that helps him in carrying out his duties.

Furthermore, referring to the phenomenon that occurred, BPK identified the occurrence of strong pressure or intervention in regional financial management, so that obedience pressure became important in auditor performance. Research on the effect of obedience pressure on auditor performance is still rare, the factor of auditor obedience pressure on auditor performance is more widely studied in relation to making audit judgments including by (Cahyaningrum & Utami, 2015), (Ardianti, 2016), (Nugrahanti & Jahja, 2018) as well as (Aditya et al., 2022). The amount of pressure from superiors can make the auditor's performance decrease because they will be in a dilemma of carrying out their duties or obeying this pressure.

In addition to the influence of specific experience and obedience pressure on auditor performance, this study also adds psychological well-being (PWB). Psychological well-being is an individual condition that has a positive attitude towards himself and others. This positive attitude is characterized by the ability to make their own decisions and regulate their behavior. The individual concerned can also create and manage an environment that suits his needs, has a purpose in life and makes life more meaningful, and tries to explore and develop himself. (Ryff & Keyes, 1995). By having a good level of psychological well-being, individuals can work optimally because psychological well-being will make them more comfortable at work and not experience stress or depression caused by complex tasks or

pressure. Therefore, having a good level of psychological well-being will affect an auditor's performance improvement. Several previous studies have shown that PWB along with a healthy lifestyle and self-efficacy affect auditor performance including:(Gratia & Septiani, 2014);(Rijal & Abdullah, 2020)And(Maulida et al., 2021), while as a moderator that is on(Rahmah Sari et al., 2018)which measures auditor performance with role stress and emotional intelligence.

Based on this description, this study focuses on the effect of Auditor Specific Experience and Compliance Pressure on Auditor Inspectorate Performance with PWB as a mediating variable. This research was conducted at the Inspectorate of Maluku Province, Municipality of Ambon, District of West Seram and District of Central Maluku.

LITERATUR REVIEW

A. Auditor Performance

(Kalbers and Fogarty, 1995) describes auditor performance as the work achieved by a person in carrying out their duties in accordance with the responsibilities given to them, and is one of the benchmarks used to determine whether a job performed will be good or vice versa. Auditor performance is an act and implementation of inspection tasks that have been completed by the auditor within the stipulated time(Hapsari & Fathmaningrum, 2020). Furthermore, Mangkunegara (2014) in(Kurnia, 2012)explains the auditor's performance as a result of work in quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him. Quality of work, namely the quality of completing work by working based on all abilities and skills and knowledge possessed by the auditor, while quantity is the result of work that can be completed with targets that are the responsibility of the auditor's work and the ability to utilize work supporting facilities and infrastructure.

B. Psychological Well-Being

According to(Ryff, 2013), Psychological Well-Being (PWB) is the realization and full achievement of individual potential where individuals can accept all their strengths and weaknesses, are independent, are able to foster positive relationships with others, can master their environment in the sense of being able to modify the environment to suit their wishes, have goals in life, and continue to develop his personality. PWB is not only life satisfaction and balance between positive and negative aspects, but also involves perception and engagement with life's challenges (Keyes et al., 2002).

It is important to get psychological well-being because of the positive value of mental health that is in it that will make someone able to identify what is missing in his life. Happiness is subjective because each individual has different benchmarks of happiness and factors that bring happiness to each individual. So it can be concluded that PWB is a condition of individuals who have feelings of happiness and have satisfaction.(Maulida et al., 2021)explained that an auditor who has a high PWB, will be able to control his behavior according to the situation that occurs, and can make his own decisions about what he is doing, so that the resulting performance can be even better. Then according(Rijal & Abdullah, 2020)By having a good level of psychological well-being, individuals can work optimally because psychological well-being will make them more comfortable at work and not experience stress or depression caused by complex tasks.

PWB consists of 6 dimensions, namely Autonomy, Environmental Mastery, Personal Growth, Positive Relations with Others, Purpose in Life, and Self-Acceptance (Ryff &

Keyes, 1995). (1) Autonomy describes the condition of individual independence, which is able to determine oneself and to regulate behavior. (2) Environmental Mastery, explaining the ability of individuals to choose and create an environment according to their psychological conditions. (3) Personal Growth describes the individual's ability to develop the potential within. (4) Positive Relations with Others emphasizing warm interpersonal relationships of mutual love and mutual trust. (5) Purpose in life explains that a person is required to have goals and meaning in every life he lives.

C. Specific Experience

Bonner & Lewis (1990) in (Dewi et al., 2014) explains that someone who is an expert in conducting financial audits has more experience and knowledge to support that expertise. Auditor experience can be obtained from the length of work and the number of tasks/examinations carried out by the auditor. The experience passed by the auditor in completing audit assignments with various cases encountered as specific experiences that assist the auditor in completing further assignments. (Usmany, 2021) explained that increasing the specific experience of a state auditor besides being able to help enable him to complete more work in a certain period of time, and help provide constructive suggestions to supervisors about how an audit work should be done, can also encourage him to produce the best quality work. With the increase in the specific experience of an auditor, it will be directly proportional or positively related to his performance (Herliansyah, 2017) (Usmany, 2021).

(Keyes et al., 2002) explained that PWB is not only about life satisfaction and balance between positive and negative aspects, but also involves perception and engagement with life's challenges. With the addition of specific experience can also help state auditors find ways to improve audit procedures, be able to assess the performance of their work, and can cause their work to be appreciated by colleagues, as well as directing them to maintain and foster better relationships with clients. So that the psychological well-being (PWB) owned by the auditor based on an incident in the past will help mediate or bridge the relationship between experience and performance in the future.

D. Obedience Pressure

(Rozalina & Rachmat, 2020) explains obedience pressure as a condition of an auditor who is faced with a dilemma of applying audit ethics. Auditors will feel under pressure to obey when they receive orders from superiors or requests from clients to do what they want, which may be contrary to the standards and ethics of the auditor's profession. In other words, auditors who feel under pressure will show dysfunctional behavior by agreeing to make mistakes or ethical violations, so that it can affect their performance. Next by (Susanti & Kristianto, 2014) explained that obedience pressure from superiors is something that an auditor is quite afraid of because superior pressure gives rise to costly consequences, such as lawsuits, loss of professionalism and loss of public trust and social credibility. Research result (Cahyaningrum & Utami, 2015), (Ardianti, 2016), (Nugrahanti & Jahja, 2018) as well as (Aditya et al., 2022) proves that obedience pressure has a positive effect on auditor performance in determining audit judgment.

PWB is a condition of an individual who has a positive attitude towards himself and others. This positive attitude is characterized by the ability to make their own decisions and regulate their behavior. With strong pressure from the leadership or the environment, the positive attitude possessed through psychological well-being can mediate so that performance is maintained in accordance with applicable work standards.

RESEARCH MODEL

Based on the literature review above, the model in this study is as follows:

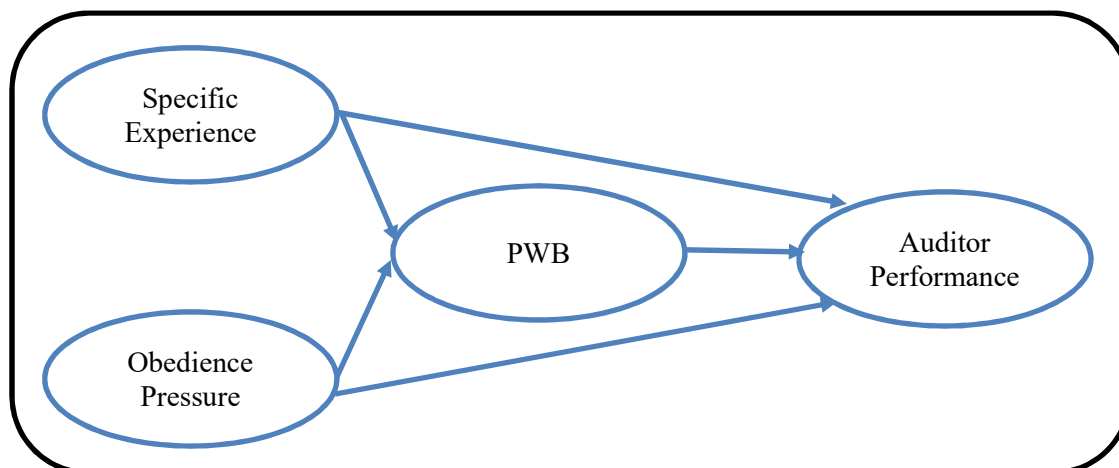


Figure 1. Research Model

Hypothesis Development

- H1 : Specific Experience has an effect on Auditor Performance
- H2 : Obedience Pressure affects Auditor Performance
- H3 : PWB effect on Auditor Performance
- H4 : PWB mediates the effect of Specific Experience on Auditor Performance
- H5 : PWB mediates the influence of Compliance Pressure on Auditor

Performance

RESEARCH METHODS

This research is a quantitative research. The population in this study were the inspectorate auditors of Maluku Province, Municipality of Ambon, District of Central Maluku, and District of West Seram. The sampling technique will be taken using the census sampling method. This method makes it easier for researchers to choose samples because they use all members of the population as research samples. Samples in this study amounted to 100 auditors. Data was collected based on a survey by distributing questionnaires to research respondents. The method of analysis in this study is to use path analysis using PLS. To measure the direct and indirect effects between Specific Experience and Compliance Pressure on Auditor Performance with PWB as a mediating variable. Empirical indicators in this research include: (Fanani et al., 2008). While the independent variables Auditor Experience (X1) and Compliance Pressure are measured using indicators from (Rosadi, 2016), Meanwhile, the PWB mediating variable has the Psychological Well Being Scale (PWBS) developed by Ryff in 1989, namely short form (18 items), medium form (42 items) and long form (84 items). This research uses medium form.

RESULTS AND DISCUSSION

A. Research Object Demographics

Demographic data from the research object in this study is displayed in table 1 which contains data regarding the respondent's age, gender, education, length of work, and position of the respondent.

Table 1. Demographic Data from the Research Object

Information	Frequency	Presentation	Information
Respondent Age	39	39%	Age 41- 50 Years
Gender	62	62%	Man
Education	62	62%	S1
Length of work	62	62%	5 – 10 Years
Respondent's Position	74	74%	JFP2UPD

Source: Primary data processed (2023)

Based on table 1, it can be seen that most of the respondents are aged 41 – 50 years by 39.00% in line with the length of work which is 62.00% have worked for more than 10 years. The sex of the majority of respondents was male at 69.00%, with the education level of the majority of respondents having a bachelor's degree at 62.00%. Meanwhile, most of the respondents already had experience in conducting examinations as seen from a score of 62%. i.e. a combination of 5 – 10 years. When viewed from the position, the largest number are auditors who have the Functional Position of Supervision of the Implementation of Government Affairs in the Regions (JFP2UPD) as much as 74%.

B. Data Validity Test

Testing the validity of the data has been formulated directly in the Structural Equation Model (SEM) method. The method often used by researchers in the field of SEM to make measurements through confirmatory factor analysis is to use the MTMM (MultiTrait MultiMethod) approach by testing convergent and discriminant validity (Campbell and Fiske, in Latan and Ghazali, 2014). The reflexive indicator convergent validity test can be seen from the total effects for each construct indicator. The rule of thumb that is usually used to assess convergent validity is that the average variance extracted (AVE) value must be greater than 0.5. The test results show that all indicators are declared valid. Furthermore, the AVE and Communality values show numbers above 0.5 which means that more than 50% of the variance of the indicators can be explained.

Table 2. AVE Test Results

No.	Variable	AVE	Criteria
1	Auditor Performance	0936	Valid
2	Psychological Well	0.874	Valid
3	BeingSpecific Experience	0.899	Valid
4	Obedience Pressure	0869	Valid

Source : Output SmartPLS, 2023

C. Data Reliability Test

The second stage is testing the fit of the measurement model and an examination of the latent construct is carried out in relation to the measurement of the latent construct by the manifest variable (indicator). Reliability checks are carried out to prove the accuracy, consistency and precision of the instrument in measuring constructs. Measuring the reliability of a construct with reflexive indicators can be done by looking at the value of composite reliability and Cronbach's alpha must be greater than 0.70 (Latan and Ghazali, 2014). From the measurement results in the figure above, it shows that all variables have a composite reliability value and Cronbach's alpha above 0.70, so it can be stated that all variables in this study are reliable.

Table 3. Reliability Test Results

No	Variable	Composite	Cronbach's	Criteria
		reliability	Alpha	
1	Auditor Performance	0.990	0.989	Good
2	Psychological Well Being	0.997	0.996	Good
3	Specific Experience	0.989	0.988	Good
4	Obedience Pressure	0.982	0.979	Good

Source : Output SmartPLS, 2023.

The significance of the estimated parameters provides very useful information about the relationship between the research variables. The basis used in testing the hypothesis is the value contained in the following total effects chart:

Table 4. Path Coefficients

	Original Sample (O)	Sample Average (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
PWB -> Performance Auditor	0.233	0.233	0.084	2,778	0.006
Specific Experience -> Auditor Performance	0.555	0.542	0.144	3,865	0.000
Specific Experience -> PWB	0.518	0.515	0.134	3,867	0.000
Compliance Pressure -> Auditor Performance	0.393	0.405	0.140	2,807	0.005
Obedience Pressure -> PWB	0.360	0.362	0.139	2,579	0.010

Source : Output SmartPLS, 2023.

Description: *** significant at $\alpha = 0.01$ or t-value > 2.58

** significant on $\alpha = 0.05$ or t-value > 1.96

* significant on $\alpha = 0.1$ or t-value > 1.64

The research results in Table 3 above and Figure 2 below show that the three independent variables namely Specific Experience and Obedience Pressure and Psychological Wellbeing have an influence on Auditor Performance with a t statistic value greater than > 1.96. The P Value on the Interaction of Specific Experience on Auditor Performance is equal to 0.000, or has an effect on a significant level $\alpha = 0.05$. The same thing is shown in the interaction of Obedience Pressure with a P Value of 0.005, influencing at a significant level $\alpha = 0.05$. Then, the P Value on PWB on Auditor Performance is 0.006, or the T statistic is 2.778 which is greater than the existing significance level. Therefore the first (H1), second (H2) and third (H3) research hypotheses are accepted. These three determinants have a positive path coefficient, which is interpreted as a positive influence on Auditor Performance.

Table 5. Indirect Effect Results

	Original Sampl e (O)	sample Mean s(M)	standard Deviation(STDE V)	T Statistics (O/STDE V)	P Values
Specific Experience -> PWB-> Auditor Performance	0.0121	0.119	0.052	2,321	0.021
Compliance Pressure -> PWB -> Auditor Performance	0.084	0.085	0.048	1,740	0.082.

Source : Output SmartPLS, 2023.

Description: *** significant at $\alpha = 0.01$ or t-value > 2.58

** significant on $\alpha = 0.05$ or t-value > 1.96

* significant on $\alpha = 0.1$ or t-value > 1.64

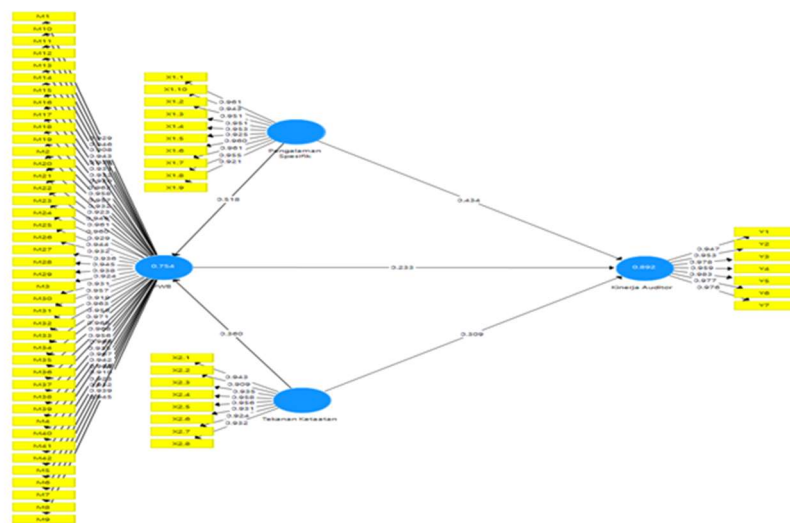


Figure 2. Path Coefficients

Based on the results of the indirect effect on the influence of specific experience on Audit Performance mediated by PWB, it shows the results of testing the t-statistical value of 2.321 > 1.96 , with p-values of 0.021 < 0.05 significant value, this shows the influence of PWB as a moderator in the influence of Experience Specific to Auditor Performance. So it can be concluded that the fourth hypothesis (H4) is accepted. The same thing is shown in the fifth hypothesis, based on the results of the indirect effect on the influence of Compliance Pressure on Audit Performance mediated by PWB, the results of testing the t-statistic value are 1,740 > 1.64 , with p-values of 0.082 < 0.1 significant value, this shows the influence of PWB as a moderator in the effect of Specific Experience on Auditor Performance but with a smaller level of significance. So it can be concluded that the fifth hypothesis (H5) is accepted.

DISCUSSION

Based on the results of the tests that have been carried out, it can be confirmed that the three variables namely Specific Experience, Compliance Pressure and PWB partially affect Auditor Performance. The first hypothesis explains the Effect of Specific Experience on Auditor Performance. The experience passed by the auditor in completing assignments at

various levels of cases encountered as specific experience that will assist the auditor in completing further assignments. Furthermore(Usmany, 2021)explained that increasing the specific experience of a state auditor besidesbeing able to help enable him to complete more work in a certain period of time, and help provide constructive suggestions to supervisors about how an audit work should be done, can also encourage him to produce the best quality work. The results of this study support research conducted by several previous researchers, including:(Herliansyah, 2017)And(Usmany, 2021).

Furthermore, in the second hypothesis, Compliance Pressure affects Auditor Performance. Auditors who feel under pressure will comply with superiors' orders, so that it can affect their performance. Next by(Susanti & Kristianto, 2014)explained that obedience pressure from superiors is something that an auditor is quite afraid of because superior pressure gives rise to costly consequences, such as lawsuits, loss of professionalism and loss of public trust and social credibility. The results of this study support research conducted by several previous researchers, including:(Cahyaningrum & Utami, 2015);(Ardianti, 2016);(Nugrahanti & Jahja, 2018); as well as(Aditya et al., 2022).

In the third hypothesis, PWB affects the auditor's performance. It is important to get psychological well-being because of the positive value of mental health in it which will enable a person to identify what is missing in his life and help him carry out all the activities and responsibilities given.(Maulida et al., 2021)explained that an auditor who has a high PWB, will be able to control his behavior according to the situation that occurs, and can make his own decisions about what he is doing, so that the resulting performance can be even better. The results of this study support research conducted by several previous researchers, including:(Gratia & Septiani, 2014);(Rijal & Abdullah, 2020)And(Maulida et al., 2021).

The role of PWB is also developed through a mediating effect. The test results in this study indicate that PWB is able to mediate for the two main determinants in this study, namely Specific Experience and Obedience Pressure.(Ryff & Keyes, 1995)explained that PWB is not only about life satisfaction and balance between positive and negative aspects, but also involves perception and engagement with life's challenges. With the addition of specific experience can also help state auditors find ways to improve audit procedures, be able to assess the performance of their work, and can cause their work to be appreciated by colleagues, as well as directing them to maintain and foster better relationships with clients. So that the psychological well-being (PWB) owned by the auditor based on an incident in the past will help mediate or bridge the relationship between experience and performance in the future. The same thing also relates to the pressure faced by the Auditor. According to(Ryff, 2013), PWB is the realization and full achievement of individual potential where individuals can accept all their weaknesses and strengths, are independent, are able to foster positive relationships with others, and can master their environment. With strong pressure from the leadership or the environment, good adaptation through psychological well-being can mediate so that performance is maintained in accordance with applicable work standards.

CONCLUSION, LIMITATIONS AND SUGGESTIONS

The conclusion in this study is that the three independent variables: Specific Experience, Obedience Pressure and Psychological Well-Being have an effect on Auditor Performance. Likewise with the role of Psychological WellBeing as a mediator in the relationship between the influence of Specific Experience and Compliance Pressure on Auditor Performance. The limitation in this study is only the long data collection process because the auditors are on assignments at various audit locations. The use of this Psychological Wellbeing variable can be further developed in future research. It is expected to use psychological aspects such as Psychological Wellbeing or other perspectives in examining the behavior of auditors who often work under pressure.

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