

## *The Effect of Healthy Lifestyle and Role Stress On Auditor Performance With Emotional Quotient As the Moderating Variable*

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### **ABSTRACT**

*This study aims to examine the effect of healthy lifestyle and role stress on auditor performance with emotional quotient as moderating variable. Respondents in this study is auditors who work for Inspectorate of South Sulawesi Province, Indonesia. The total population consisted of 60 auditors and the technique of determining the sample was cencus method, which is the entire population were used as a research samples. In this study the method used was explanatory research. Data collection used a questionnaire instrument. Data were analyzed using Moderated Regression Analysis (MRA). The result show that healthy lifestyle positively and significantly affects auditor performance. Role stress are negatively and significantly affects auditor performance. Further analysis found that Emotional quotient mediates the relationship among healthy lifestyle and role stress on auditor performance.*

**KEYWORDS :** *Healthy Lifestyle, Role Stress, Emotional Quotient, Auditor Performance*

### **Introduction**

Public demands on the function of internal control by internal audit haven't been able to provide maximum results due to the low level of capability of internal auditor supervision. Based on the capability assessment conducted by the Financial and Development Supervisory Agency (in Indonesia called BPKP) in several regions, the inspectorate's supervision is at the middle level (Ruhbaniah, 2017). Some areas in South Sulawesi Province, including the Makassar City Government which achieved level 2 and Maros Regency Government achieved level 2. In the problem above, it can be seen that the assessment of the capability of the low internal auditor supervision hasn't provided maximum performance in the supervisory and internal control functions. This also indicates that the internal auditor has not been optimal in carrying out the role as referred to in the philosophy of the new audit paradigm, namely acting as an auditee partner (consultant and catalyst).

The height of reporting on the operation of the Corruption Eradication Commission's arrest, abuse of authority by state officials and the disregard of regulations by the state civil apparatus make the role of the government's internal auditor questionable. Internal auditors should be one of the layers of defense that is able to prevent and act on deviations that exist within the body of government agencies. In addition, sometimes in some areas, the inspectorate

is always in the spotlight by various parties both a legal institution, activists, the media and the public about their performance. Inspectorates are deemed incapable of carrying out their duties as government internal supervisors who are supposed to supervise and be more sensitive in preventing irregularities in the administration of government or in the implementation of the Regional Revenue Expenditures and in revealing cases that are not in line with government activities.

Weak supervision by the inspectorate also caused several cases by the state civil apparatus. In 2016, the Corruption Eradication Commission (KPK) 's Arresting Operations (OTT) against the Mayor of Cimahi was off, which received bribes related to the construction of the Phase II Pasar Atas Baru in Cimahi worth Rp57 billion. In the same year, the Corruption Eradication Commission (KPK) had also set Madiun Mayor, as a suspect in the corruption case of the Madiun City Large Market development.

The case findings mentioned above, illustrate the performance of government internal auditors. The weak supervision of the Inspectorate gives the impression that the performance of internal auditors is still not running as it should. Recent cases of accounting scandals also reflect the poor performance or failure of roles by internal government auditors in South Sulawesi Province. Problems with case findings that show the performance of internal auditors that haven't been running as it should arise from the position of internal auditors themselves in an agency. The position of internal auditors plays a very important role related to auditor independence. For the audit profession, independence is an absolute thing held by the auditor. The audit/supervision conducted will not be able to solve the problems of government agencies if there are interventions from various parties. Problems related to the position of internal auditors are very clear, especially if we look at regional internal auditors (provincial/district/city inspectorate). The position of regional internal auditors is generally under the regional secretary. This means that the intervention of the regional secretary or even the highest regional leader is very high on the results of the supervision of internal auditors. The intervention that often occurs is in the case of appointment or transfer of officials or employees in the internal audit unit to weaken supervision.

Poor auditor performance in carrying out tasks can be influenced by conditions where the auditor is susceptible to work stress. Individuals who are required to interact with many parties inside and outside the organization with diverse desires and expectations have an impact on the vulnerability of an auditor to experience stress. Rizkia (2012) explained that to maintain the performance of an auditor, it is necessary to have a mechanism to minimize and overcome the pressures that he faces, one of which is by implementing a healthy lifestyle. Poor lifestyle (Healthy lifestyle) that isn't good will affect physical health and the work provided (Merawati

and Prayati, 2017). Agustina (2009) explains that when the auditor's psychological condition is in a bad condition, the pressure can't be suppressed so that the auditor is less comfortable in carrying out his work so that it can affect the auditor's performance.

Role stress is one of the obstacles that affects the performance of an auditor. Fogarty et al. (2000) mentions that there are 3 elements that form the basis of role stress. The three elements are "role conflict, role ambiguity, and role overload. Syafariah (2017) explains that role stress is a condition where a person is affected by something vague and contradictory so that other actions can cause not to be independent so that the results of his work become biased and detrimental to certain parties. Role stress at a certain level can be a motivation for someone to improve performance, but excessive levels of pressure can have a negative impact on an auditor that can lead to decreased performance, job dissatisfaction, and cause depression and anxiety. So, it can be said that an auditor who experiences role stress can affect an auditor's performance.

Emotional Quotient is an ability possessed by individuals to be able to use their feelings optimally to recognize themselves and the surrounding environment. Role stress can cause discomfort at work and can reduce work motivation because it has a negative impact on individual behavior (Fanani, 2008). With the influence of emotional quotient on the relationship between role conflict and performance, it is expected that someone who faces role conflict can still carry out their duties properly. Because in the emotional quotient there are social skills to manage conflict so that negotiation and disagreement can be done to get the same goal.

Based on several previous studies, the researchers wanted to test and re-analyze the factors of healthy lifestyle, and role stress on auditor performance. As for what distinguishes this study from previous research is the tested variable which is more focused on psychological factors namely healthy lifestyle, role stress and emotional quotient. The reason for choosing these variables is because psychological impact is more difficult to motivate someone in completing their performance so that it can interfere with the performance of someone especially for an auditor. Another reason that makes this research necessary is that the results of several previous studies give inconsistent results.

## **Research Methods**

### **The Research Design**

This research is designed to test hypotheses related to the relationship between variables. The relationship between these variables shows that the quality between the variables in the model. Hartono (2004) such a model is also referred to as the name of the casual model (casual model). The unit of analysis in this study is the individual, the Government internal auditor. The object of this research was conducted at the Inspectorate Office of South Sulawesi

Province. The selection of survey techniques is based on the primary category by giving questions to individual respondents relating to the issues raised.

This type of research, if reviewed from the research objective, is an explanatory research. Casuality is necessary in explanatory research to make inferences that show the influence of independent variables on changes in the value of the dependent variable (Hartono, 2004). The approach used in this study is a quantitative approach, which includes quantitative analysis to test between theory and reality by first establishing a hypothesis then testing with statistical analysis techniques. The time dimension of this research involves a certain time (cross section). The researcher uses the research design to answer the questions that have been raised in the formulation of the problem.

### **Population and Sample**

The population is a collection of objects under study, the object of this study is the auditor who works in the Inspectorate of South Sulawesi Province. The population in this study is the government internal auditor. the number of internal auditors of the Inspectorate of South Sulawesi Province which is the population in this study is known to be 60 people.

The sample according to Sekaran (2016) is part of the number and characteristics of the population. The determination of the sample size in this study uses the census method, based on the provisions put forward by Sugiyono (2014), which states that saturation sampling is a sampling technique when all members of the population are used as samples. Another term for saturated samples is census. The sampling technique in this study uses the census method, namely the distribution of questionnaires carried out in all populations. Thus, the distribution of questionnaires was given to all internal auditors at the Inspectorate of South Sulawesi Province

### **The Research Instrument**

This study uses a research instrument in form of a questionnaire to measure the research variables with questionnaire questions or statements divided into several sections and is a combination of the questionnaire development of several previous studies. This research instrument is used to collect data which is a depiction of the variables to be examined and serves as proof of the hypothesis.

### **Hypothesis Development**

*Healthy lifestyle and the auditor performance*

Generally a healthy lifestyle (healthy lifestyle) shows a significant positive relationship with performance. Rizkia (2012) states that a healthy lifestyle has a significant positive effect on auditor performance. This shows that the application of a healthy lifestyle increases good physical and psychological endurance so that auditors can reduce the stress caused by guiding their role, so that the auditor can be more productive with the work he is facing. Jones et al. (2010), Paramitha (2014) and Gratia (2014) get results that are in line with research conducted by Rizkia (2012) where healthy lifestyle is proven to reduce the negative effects of role stress so that auditors do not feel pressured in doing their work and can increase work productivity so as to produce good performance. But the results of research Merawati and Prayati (2017) get different results, Merawati and Prayati (2017) revealed that a healthy lifestyle has no effect on auditor performance, they argue that a healthy lifestyle only provides physical and psychological resilience but does not mean that it can affect auditor performance.

The adoption of a healthy lifestyle can improve physical and psychological endurance so that the auditor can reduce stress and be more productive with the work he is facing. In accordance with the person environment fit theory (French, Caplain and Van Harrison, 1982) which states that coping is needed in defending a worker to a negative response (strain) to work pressures that arise in the work environment and healthy lifestyle is one form of coping which can be applied in the life of an auditor. Based on a theoretical study and some previous research results, this study states the first hypothesis as follows:

H<sub>1</sub> : Healthy Lifestyle Affect to the auditor performance

*Role Stress and the auditor performance*

Individuals who are faced with a high level of role conflict, excess roles and unclear roles will experience anxiety, become more dissatisfied and do work less effectively than other individuals. Sari and Suryawana's research (2015) found that auditors with high role stress influence their performance. The role stress itself can trigger feelings of discomfort and tension at work, there will be a lot of work shifts, reduce motivation and job satisfaction so that it can reduce the overall auditor's performance. Sari and Suryana's research (2015) is in line with research conducted by Wirhayati et al. (2014) and Trisnawati et al. (2017). However, Merawati and Prayati (2017) and Susmiyati and Sitorus (2016) revealed that role stress doesn't affect the auditor's performance, this is because role stress doesn't reduce the work motivation of an auditor and can complete his work even though their role stress is quite high.

With high role stress, it can trigger feelings of discomfort and tension at work, reduce work motivation and job satisfaction so as to reduce overall auditor performance. This is in line with

role theory (Rizzo, House and Lirtzman, 1970) which states that individuals dealing with high levels of role conflict and role ambiguity will experience anxiety, become more dissatisfied and do work less effectively compared to another individual. The hypothesis is as follows. Based on a theoretical study and some previous research results, this study states the second hypothesis as follows:

H<sub>2</sub>: Role stress affect to the auditor performance

*The moderating effect of emotional quotient on the relationship between healthy lifestyle, role stress and auditor performance*

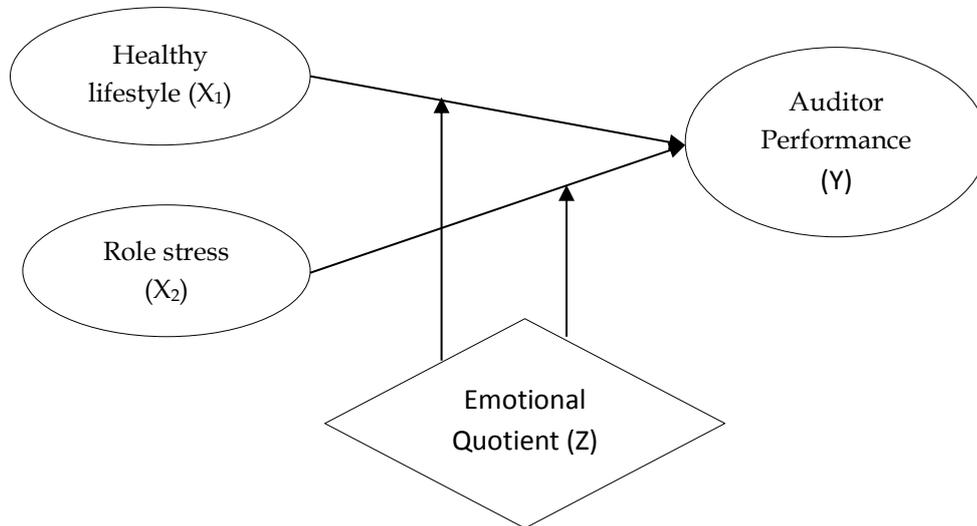
Empirical evidence regarding healthy lifestyle has been carried out by previous researchers. Jones et al. (2010), Paramitha (2014), Rizkia (2012) and Gratia (2014) which prove that healthy lifestyle has a positive effect on work welfare that can improve performance. The adoption of a healthy lifestyle can be an auditor's motivation in dealing with the pressures he faces, the application of a healthy lifestyle can also help strengthen physical and psychological endurance so that with better physical and psychological endurance the auditor can regulate moods and keep stress loads from becoming a problem in the face of his work. The ability to motivate yourself and survive frustration is the definition of emotional intelligence (emotional quotient). With the application of a healthy lifestyle that can motivate yourself and regulate moods in the face of frustration, it can be concluded that there is a link between healthy lifestyle and emotional quotient where by applying a healthy lifestyle that is driven by good emotional intelligence can provide self-motivation to become more productive in work so as to improve its performance.

The role stress is something that affects not solely the auditor related to the performance of the auditor itself but also to the place where they work. Wiguna (2014) explains that role stress can cause discomfort at work so as to reduce work motivation, feel dissatisfied with work results and reduce the confidence of the auditor's audience. Emotional intelligence (emotional quotient) is the ability to realize the feelings of ourselves and others, motivate ourselves and manage our emotions properly and manage our emotions towards others. Afifah et al. (2015) explains that having good emotional intelligence can help an auditor reduce stress arising from role stress, this is because they can manage their moods so they do not dissolve in the pressure they face and can know the purpose of the roles they perform in the organization so that auditors are more productive and effective in any case that will produce good performance. Based on a theoretical study and some previous research results, this study states the fourth hypothesis as follows:

H<sub>3</sub>: Emotional quotient moderate the relationship between healthy lifestyle, role stress and auditor performance.

To help in understanding the hypotheses developed in this study, a conceptual framework is needed as shown in Figure 1 conceptual framework will describe the relationship of each variable and the relationship path used in this research. In Figure 1 we will see that the first test will be conducted by testing the relationship between healthy lifestyle and auditor performance. The second test, connecting the role stress and auditor performance. The third test, will test the relationship of healthy lifestyle, role stress to the auditor's performance which is moderated by emotional quotient.

Figure 1. Conceptual Framework



**Results and Discussion**

**Regression Analysis without Moderation Variable**

The results of multiple regression testing without moderation variables can be seen in the following table:

**Table 1.** Regression Analysis without Moderation Variable Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.337	.429		7.784	.000
	Healthy Lifestyle	.508	.127	.523	4.005	.000
	Role Stress	-.459	.169	-.355	-2.718	.010

a. Dependent Variable: Auditor Performance with R Square: 0,388 = 38,8%

From the equation above shows that the coefficient value for one independent variable is positive and one variable is negative. This indicates that the effect of healthy lifestyle variables is directly proportional to the auditor's performance while role stress is inversely proportional to the auditor's performance.

Table 1 also shows that the healthy lifestyle and role stress variables show a significant effect on auditor performance. This can be seen from the probability value smaller than 0.05, where the probability value for Healthy lifestyle is 0,000, role stress is 0.010. These results indicate that all independent variables significantly influence the dependent variable.

The coefficient of determination R square in the test results shows the value of 0.388 or 38.8%. These results indicate that the auditor performance variable is influenced by 38.8% by healthy lifestyle (X1), role stress (X2). The remaining 61.2% is influenced by other variables outside the independent variables examined in this study.

**Regression Analysis with Emotional Quotient Moderate Variable**

The results of the moderation regression test with the emotional quotient moderation variable (Z) can be seen in the following table:

**Table 2.** Regression Analysis with Emotional Quotient Moderate Variable Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	3.370	.460		7.327	.000
	X1.Z	.131	.035	.481	3.695	.001
	X2.Z	-.123	.043	-.368	-2.827	.008

a. Dependent Variable: Auditor Performance

b. R Square 0,392 = 39,2%

From table 2, it is known that after healthy lifestyle variables interact with emotional quotient (moderation) have a probability value of 0.001 below the standard significance value of 0.05. This shows that emotional quotient can moderate the effect of healthy lifestyle on auditor performance. The coefficient for the interaction of healthy lifestyle and emotional quotient variables is positive 0.131, which means that the emotional quotient variable reinforces the effect of healthy lifestyle on auditor performance.

The interaction of role stress variables with emotional quotient (moderation) has a probability value of 0.008 below the standard significance value of 0.05. This shows that emotional quotient can moderate the effect of role stress on auditor performance. The coefficient for the interaction of role stress variables is negative -0.123, which means that the emotional quotient variable reinforces the effect of role stress on auditor performance.

**Discussion**

**Tabel 3.** Hypotheses Testing Results Summaries

	Hypotheses	Results
H1	Healthy lifestyle has a significant effect on auditor performance	Accepted
H2	Role stress has a significant effect on auditor performance	Accepted
H3	Emotional quotient moderates the effect of healthy lifestyle, and role stress on auditor performance	Accepted

Based on table 3 it can be seen that 3 hypotheses proposed in this study were accepted. For further discussion the results of this study can be seen in the following explanation:

*Healthy Lifestyle has a Significant Effect on Auditor Performance*

Test results show that the proposed hypothesis is accepted. Thus the hypothesis stating that a healthy lifestyle has a significant effect on auditor performance is empirically proven. In this case also obtained a positive direction. The findings of this study indicate that healthy lifestyle influences auditor performance in the Inspectorate of South Sulawesi Province. The meaning is that the higher application of healthy lifestyle in daily life will have a good impact on the performance of an auditor.

The results of this study support the theory of person environment fit theory (French, Caplain and Van Harrison, 1982) which states that healthy lifestyle can be a coping which is a form of self-defense in minimizing strains. Strain is a person's negative response to work pressure. By implementing a healthy lifestyle (healthy lifestyle) not only helps to have physical endurance but can also provide psychological health so that the stress caused by the organization can be minimized as much as possible and can be more productive at work so as to improve auditor performance.

The results of this study are also supported by the results of research by Gratia (2014) and Rizkia (2012) which states that generally a healthy lifestyle shows a significant positive relationship with performance. This shows that the application of healthy lifestyle can improve auditor performance. The results of this study are also in line with research conducted by Jones et al. (2010) which states that a healthy lifestyle can be a form of physiological self-defense that can minimize role stress so that it can help improve auditor performance. This study also rejects responses from the results of research conducted by Merawati and Prayati (2017) and Dhiansyah (2015) which state that healthy lifestyle has no effect on auditor performance. This could be due to the fact that in both studies they only focused on aspects of activity and eating patterns, while some studies explored more into other aspects, such as aspects of self-control and aspects of lifestyle behaviors.

Based on the results of this study, it can be concluded that healthy lifestyle has a significant positive effect on auditor performance. This means that the higher the application of

healthy lifestyle to the auditor, the auditor will be more productive in improving his performance.

*Role Stress Has a Significant Effect on Auditor Performance*

The test results show that the proposed hypothesis is accepted. Thus the hypothesis stating that role stress has a significant effect on auditor performance is empirically proven. In this case also obtained a negative direction, this can be explained that role stress can be one of the obstacles that affect the performance of respondents in this case the auditor of the Inspectorate of South Sulawesi Province. Role Stress at a certain level can be a motivation for someone to improve performance, but excessive levels of pressure can have a negative impact on an auditor that can cause a decrease in performance, job dissatisfaction, and cause depression and anxiety. So it can be said that an auditor who is experiencing role stress can affect the performance of an auditor.

The results of this study are consistent with role theory (Rizzo, House, and Lirtzman, 1970) which views that individuals dealing with high levels of role conflict and role ambiguity will experience anxiety, become more dissatisfied and do work less effectively than other individuals. Role Stress is something that affects not only the auditor in relation to the performance of the auditor itself but also on the organization where they work.

Role stress occurs based on three elements namely role conflict, role ambiguity and role overload. This element occurs due to psychological syndromes from emotional exhaustion, depersonalisation and decreased work performance, which arise among individuals who work with others. Role stress is also a consequence of the difference between an individual's perception and certain role characteristics and what has actually been achieved by the individual when he is performing a specific role so as to reach a condition where someone has difficulty understanding what is his duty, the role played feels too heavy or play various roles in their place of work.

The results of this study were also supported by Trisnawati et al. (2017) which states that role stress influences auditor performance. This shows that role stress can cause feelings of discomfort and tension at work, there will be a lot of movement of workers, reduce motivation and job satisfaction so that it can reduce overall auditor performance. The same thing is also supported by research conducted by Ermawati et al. (2014), Wirhayati et al (2014) which states that role stress has a significant effect on auditor performance. But other results put forward by Merawati and Prayati (2017), Hanna and Friska (2013) and Susmiyati and Sitorus (2016) who explained that role stress didn't significantly influence auditor performance. This is because role

stress is high enough not to reduce motivation and job satisfaction so that auditors are challenged in improving their performance even though role stress is quite high.

Based on the results of this study, it can be concluded that role stress has a significant effect on auditor performance. This shows that the higher the role stress faced by an auditor the higher the obstacles that affect the auditor's performance

*Emotional Quotient Moderates the Effect of Healthy Lifestyle and Role Stress on auditor performance*

The test results show that the proposed hypothesis is accepted. The meaning of emotional quotient moderates the relationship between healthy lifestyle and role stress on auditor performance. This finding shows that emotional quotient significantly strengthens the influence of healthy lifestyle and role stress on auditor performance at the Inspectorate of South Sulawesi Province.

The results show that emotional quotient strengthens the relationship of healthy lifestyle to auditor performance. This shows that the high emotional quotient strengthens the relationship of healthy lifestyle to auditor performance. Emotional quotient is the ability of individuals to recognize their feelings so that they can regulate themselves and cause motivation in themselves to improve their quality of life and be able to empathize and foster good relations. Emotional quotient is closely related to the application of a healthy lifestyle where emotional quotient and healthy lifestyle can also affect individual behavior in overcoming problems that arise in yourself, including in relation to work. Implementation of a healthy lifestyle can be applied in everyday life if done with high motivation and confidence. High motivation and confidence can arise from several factors including self-discipline and initiative, this factor is also often referred to as emotional quotient, in other words emotional quotient can strengthen the relationship of healthy lifestyle to auditor performance.

The results also show that emotional quotient can significantly moderate the effect of role stress on auditor performance. This shows that the high emotional quotient strengthens the relationship of role stress to audit performance. In role theory explains that individuals who are dealing with high levels of conflict and unclear roles will experience anxiety. Become more dissatisfied and do work less effectively than other individuals. With the emotional quotient will further maximize the performance of auditors because in the emotional quotient there are social skills for conflict management so that role conflict can be negotiated and disagreement can be done to get the same goal. With a high emotional quotient, expectations of roles that are not clearly understood by auditors that can foster job dissatisfaction, erode confidence and impede performance can be overcome because someone with high emotional intelligence has a self-regulation which will easily adapt to the environment, and motivated to take initiatives

such as approaching and communicating well so that role ambiguity can be eliminated. The results of this study are in line with research conducted by Afifah et al. (2015) which explains that auditors who have good emotional intelligence can manage their emotions well so that auditors can solve problems regarding role stress. By having a good emotional quotient, an auditor can improve their performance because it is supported by the ability to struggle even in uncomfortable and stressful situations.

### Conclusion

Based on the results of hypothesis testing and discussion of the effect of healthy lifestyle, role stress, and self-efficacy on auditor performance by moderating emotional quotient. Then the conclusion can be drawn as follows: Healthy lifestyle affects the auditor's performance. It can be interpreted that the higher the healthy lifestyle will lead to the higher auditor performance. This is in line with the theory of person environment fit theory which explains that in minimizing the strains (negative responses of individuals to work pressure) that affect auditor performance, coping is needed (a form of self-defense) to counter pressure or adaptation. One form of coping is healthy lifestyle. Role stress affects the auditor's performance. It can be interpreted that role stress is an obstacle that affects auditor performance. This is in line with role theory which explains that individuals who are faced with high levels of conflict and unclear roles will experience anxiety, become more dissatisfied and do work less effectively than other individuals so that auditors who experience role pressure can affect their performance. Emotional quotient moderates the effect of healthy lifestyle relationships, role stress and self-efficacy on auditor performance. It can be interpreted that the higher the emotional quotient, the higher the effect of healthy lifestyle, role stress and self-efficacy on auditor performance. This is in line with motivation theory.

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