



Research Paper

# The Effect of Organizational Citizenship Behaviour, Psychological Well-Being, Healthy Lifestyle and Spiritual Quotient on Auditor Performance

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**ABSTRACT:** The purpose of this study was to determine the effect of each variable on organizational citizenship behavior, psychological well-being, healthy lifestyle and spiritual quotient on auditor performance. The data used in this study is primary data by distributing questionnaires to respondents at the Inspectorate of South Sulawesi province. The data analysis method used in this study is the multiple regression method. The results showed that Organizational Citizenship Behavior, psychological well-being, and healthy lifestyle had a positive and significant effect on auditor performance, while spiritual quotient had no effect on auditor performance. The implication of this research is that it is important for auditors to always maintain a good healthy lifestyle, create good psychological well-being and also apply OCB attitudes in carrying out their duties as an auditor.

**KEYWORDS:** Organizational Citizenship Behaviour, Psychological Well-Being, Healthy Lifestyle, Auditor Performances, Spiritual Quotient.

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## I. INTRODUCTION

The realization of good governance is a prerequisite for every government to fulfill the aspirations of the people and achieve the goals and ideals of the nation and state (Ariyantini et al, 2014). There are three important aspects in realizing good governance, namely supervision, control and inspection (Afni et al, 2012). In an entity, auditor independence plays a very crucial role (Nini and Trisnawati, 2009). Cases of corruption, collusion and nepotism in the last few years in Indonesia have become cases of public concern. The forms of fraud are abuse of authority, illegal levies, facilitation payments, bribes, to using state money for personal interests which are mostly carried out by most officials.

Unlike the theory, in reality, auditors often experience problems and even errors occur in giving opinions, whether due to fraud or pure errors and omissions. The results of Wilopo's research (2006) show that the higher the level of individual moral reasoning, the more likely it is that they do not commit accounting fraud. This shows that the higher a person's level of morality will enable him to behave properly and vice versa, the lower a person's level of morality, he will tend to do whatever can satisfy his desires even though it must be contrary to the truth that has the potential to harm others. The fact is that many people commit fraudulent acts for their own interests and often even sacrifice others to achieve their goals. Tarigan (2016) states that someone who has no morals tends to take actions or actions to commit fraudulent actions that have the potential to harm others. Spiritual factors can also suppress a person's desire to commit fraud. Research from Wicaksono and Urumsah (2016) has proven that individuals who have a good level of faith tend to avoid cheating. People who have a high spiritual level tend to do positive things that do not conflict with religious teachings. Therefore, people who have spiritual intelligence are assumed to always avoid cheating because they believe that every act they do will be accounted for in the hereafter.

A person's success in a field of work is largely determined by various things, including commitment, professionalism, and level of competence in the field he is engaged in. An organizational commitment shows a person's power in identifying his involvement in a part of the organization. Organizational citizenship behavior has been shown to have a positive impact on employee performance and well-being and this has a real current effect on the organization (Zhang, 2011). With organizational citizenship behavior makes employees have a

close relationship with the company so that the perspective that employees have makes them have a broader behavior beyond the normal duties of their position.

Based on the discussion above regarding various factors that can improve auditor performance, researchers are interested in finding factors that can improve auditor performance in the Inspectorate so as to minimize errors that occur during audit assignments. In this study, researchers will examine the relationship between healthy lifestyle habits, psychological well-being, organizational citizenship behavior, and spiritual quotient on improving auditor performance.

## **II. LITERATURE SURVEY**

Because of the crucial role of the auditor as a third party that checks the truth of the information provided by the company, the auditor is required to provide good performance in every assignment he receives. The opinion issued by the auditor will determine the assessment of the parties using the financial statements in determining their attitude. Auditor performance is the result achieved by the auditor in carrying out his duties, and becomes a benchmark in determining whether or not the work of an auditor is good or bad (Hanif, 2013). However, the profession as an auditor tends to have complex tasks. Therefore, an auditor needs to have a mechanism that can overcome the complexity of the task that may be experienced by the auditor. Previous researchers have described various mechanisms that can be done to make the auditor's performance remain good in every assignment he does.

The importance of the auditor's role as a third party who checks the correctness of the information provided by the company leads him to provide good performance in every assignment he receives. The research related to behavior has been carried out for a long time, one of which was carried out by Harold Kelley in 1972 who produced attribution theory. In his theory, Kelley tries to describe the reasons a person chooses an action in an effort to overcome the problem at hand. Auditor performance is a form of action taken by an auditor to produce an audit opinion.

Opinion issued by the auditor will determine the assessment of the parties using the financial statements in determining their attitude. Auditor performance is the result achieved by the auditor in carrying out his duties, and becomes a benchmark in determining whether or not the work of an auditor is good or bad (Hanif, 2013).

Research related to organizational citizenship behavior, psychological well being, healthy lifestyle, and spiritual quotient has been carried out separately on various conditions and situations of research objects and subjects. In the context of the performance of auditors Merawati and Prayati (2017) in their research that examines healthy lifestyles, role stressors, and leadership styles on government auditors, they found that a healthy lifestyle did not affect the performance of auditors. a balanced diet, adequate sleep, and limiting oneself from excessive alcohol and tobacco consumption can only help to get a fit body and good stamina, but that does not mean it affects auditor performance, this is also in line with research conducted by Kristanto (2014) which said that a healthy lifestyle does not affect the performance of the auditor, in contrast to the findings in the two studies previously mentioned.

Paramitha (2014) found that a healthy lifestyle can reduce individual work stress so as to minimize turn over intentions. Individuals who have a healthy lifestyle mechanism tend to have good physical and psychological resilience compared to individuals who do not apply a healthy lifestyle in their daily lives so as to minimize existing work stress.

Research conducted by Gratia and Septiani (2014) indicates that an increase in psychological well-being can reduce the negative effects of role stress mediated by job burnout and psychological well-being, resulting in a positive relationship with job satisfaction and job performance. In another context, Notoprasetyo (2012) in his research found that spiritual intelligence (SQ) is strongly influenced by the performance produced by employees, therefore the better the spiritual intelligence that a person has, the better the results that will be given to employees, and vice versa. Likewise with Aprimulki Endah (2017) who tested several independent variables at public accounting firms in Pekanbaru and Padang who found all independent variables had a significant effect on the dependent variable and spiritual intelligence could moderate the effect of the independent variable on the dependent variable.

## **III. METHODOLOGY**

### **3.1 Type and Research Location**

Type of research used in this research is quantitative research that uses numbers with statistical calculations. The approach used in this research is correlation research. Correlation research is a research that involves collecting data to determine whether there is a relationship and the degree of relationship between two or more variables. This research was conducted at the South Sulawesi Provincial Inspectorate office in Makassar in 2021.

### **3.2 Data Collection Instrument**

The primary data in this research are responses that will be answered directly by the research subjects through a questionnaire. Questionnaire in the format of five-point (5-point) Likert scale (Strongly Agreed, Agreed, Neutral, Disagree, Strongly Disagree) which was designed by the researchers based on the previous study reviewed was used to collect data. The questionnaires were administered during the working period of the respondents. The items were not open-ended, but closed-ended.

### **3.3 Data Analysis Technique**

Analysis technique used in this study is multiple linear regression analysis, the data is tested through data quality tests, classical assumption tests, and also hypothesis testing. Data quality test was conducted to ensure the validity and reliability of the instruments used in the study. Classical assumption test was conducted to determine the accuracy of the model used in the study. Hypothesis testing is carried out to determine the truth of the hypothesis statistically and draw conclusions about the acceptance or rejection of the hypothesis to be tested.

### **3.4 Operational Definition**

The instrument used in this study is to use a questionnaire or questionnaire. The questionnaires were used to measure the variables of Organizational citizenship behavior (X1), psychological well being (X2), healthy lifestyle (X3), spiritual quotient (X4), and auditor performance (Y).

Independent Variable

Organizational citizenship behavior (X1)

Organizational Citizenship Behavior is a person's voluntary commitment in an organization or company that is not part of the task that is the responsibility. According to Organ (1988), organizational citizenship behavior is built from five dimensions, each of which is unique, namely: (1) Altruism; (2) Civic virtues; (3) Conscientiousness; (4) Courtesy; and (5) Sportsmanship.

Psychological well being (X2)

Psychological well being or better known as psychological well-being is a multidimensional measure of psychological development and mental health, including a scale of levels of independence and positive relationships with others (Ryff, 1995). The variable psychological well being in this study has six dimensions, namely: (1) self-acceptance; (2) Positive relations with others (positive relations with others); (3) Autonomy (autonomy); (4) Environmental (mastery environmental mastery); (5) The purpose of life (purpose in life); and (6) personal growth (personal growth).

Healthy lifestyle (X3)

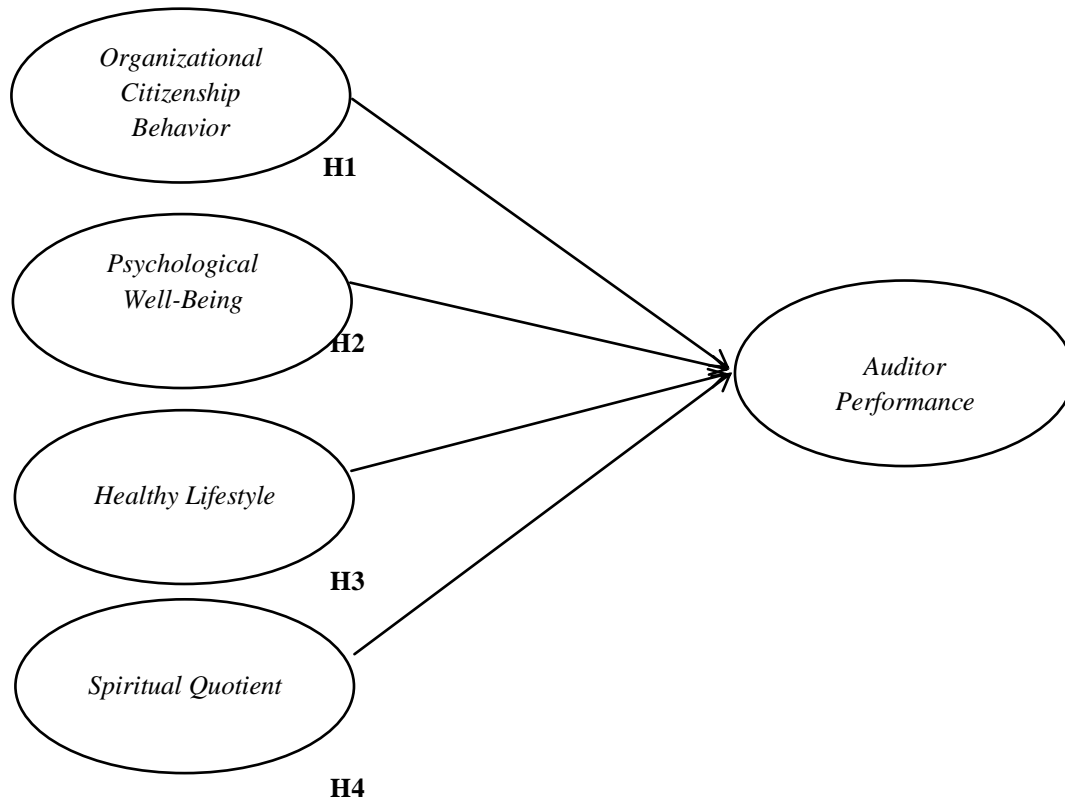
A healthy lifestyle is a mechanism or guideline used to address physical and spiritual well-being by carrying out activities such as maintaining a regular physical exercise program, maintaining a healthy diet, having adequate sleep, and avoiding alcohol and tobacco consumption. In an effort to achieve physical well-being according to Paramitha, there are four ways that can be done, namely: (1) Diet; (2) Regular exercise; (3) Sleep rest; (4) Stress control.

Spiritual quotient (X4)

Spiritual quotient is understood as intelligence to deal with and solve problems of meaning and value by placing human behavior and life in a wider context, and judging that one's actions or way of life are more meaningful than others (Notoprasetyo, 2012). According to Cahyani et al (2017), the variable spiritual quotient consists of several indicators, namely (1) the ability to be flexible; (2) a high level of consciousness; (3) The ability to face and take advantage of suffering; (4) The ability to face and transcend pain; and (5) Quality of life inspired by vision and values.

Dependent Variable (Y)

The dependent variable in this study is the auditor's performance. Trisaningsih (2007) states that auditor performance is a work achieved by a person in carrying out the tasks assigned to him based on skills, experience, and seriousness of time measured by considering quantity, quality, and timeliness. Goldwasser (1993) suggests three indicators of auditor performance as follows: (1) Quality of work; (2) Quantity of work; (3) Punctuality.



#### IV. EMPIRICAL RESULT AND DISCUSSION

##### 4.1 Result

- a. Multiple Regression Test Results Research Hypotheses  $H_1$ ,  $H_2$ ,  $H_3$  and  $H_4$
- 1. Test Results for the Coefficient of Determination ( $R^2$ )

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.905 <sup>a</sup>	.819	.795	1.334

a. Predictors: (Constant), Total\_X4, Total\_X1, Total\_X3, Total\_X2

Source: Output SPSS 21 (2021)

test result coefficient determinasi in Table shows the value of *adjusted r-square* of the regression model is used to determine how much the ability of the independent variable (independent) in explaining the dependent variable (dependent) or how much influence the independent variable has on the dependent variable. From the table above, the value is *adjusted square* 0.795. This shows that 79.5% increase in auditor performance is influenced by variables *organizational citizenship behavior*, *psychological well being*, *healthy lifestyle* and *spiritual quotient*. The remaining 20.5% is influenced by other variables that have not been studied in this study.

- 2. f Test Results – Simultaneous Test

ANOVA <sup>a</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	241,589	4	60,397	33,942	000 <sup>b</sup>
	Residual	53,382	30	1,779		
	Total	294,971	34			

a. Dependent Variable: Total\_Y

b. Predictors: (Constant), Total\_X4, Total\_X1, Total\_X3, Total\_X2

Source: SPSS output 21 (2021)

Based on the above table it can be seen that in a multiple regression test shows the results f count equal to 33.942 with a significance level of 0.000, which is smaller than 0.05, where the calculated f value is 33,942 which is greater than the f table value of 2.69 (df1=5-1=4 and df2=35-5=30). It means that variables *organizational citizenship behavior, psychological well being, healthy lifestyle* and *spiritual quotient* together affect the auditor's performance.

3. T Test Results – Partial Test

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.658	2.598		-.253	.802
	Total_X1	.399.013	.101		2,656	.268
	Total_X2	.152 .424.015			2,589	.392
	Total_X3	.344.039	.145		2,158	.313
	Total_X4.	-.202	164	-.212	-1.231	.228

a. Dependent Variable: Total\_Y

Source: Output SPSS 21 (2021)

The results of the interpretation of the research hypotheses (H<sub>1</sub>, H<sub>2</sub>, H<sub>3</sub> and H<sub>4</sub>) can be seen as follows:

1. Organizational Citizenship Behavior has a positive effect on improving auditor performance.

Based on the table above, it can be seen that the variable *Organizational citizenship behavior* has a t count of 2.656 > table t of 2.042 (sig. = 0.05 and df = nk, which is 35-5 = 30) with an unstandardized beta coefficient of 0.268 and a significance level of 0.013 smaller than 0.05, then H<sub>1</sub> received. This means that *organizational citizenship behavior* has a positive effect on auditor performance. Thus, the first hypothesis which states that *organizational citizenship behavior* has a positive effect on auditor performance is proven or acceptable. This shows that the higher the *organizational citizenship behavior* found in the Inspectorate of South Sulawesi Province, the more the auditor's performance will increase because internal auditors who have a high OCB attitude will tend to show good performance and positive behavior, such as the initiative to help others, active in office activities, acting according to applicable SOPs and able to provide full service to everyone, thereby increasing their performance.

2. Psychological Well Being has a positive effect on auditor performance.

Based on the table above, it can be seen that the variable *psychological well being* has a t count of 2.589 < t table of 2.042 with an unstandardized beta coefficient of 0.392 and a significance level of 0.015 which is smaller than 0.05, then H<sub>2</sub> is accepted. . This means that *psychological well being* affects the performance of the auditor. Thus the second hypothesis which states that *psychological well being* has a positive effect on auditor performance is proven so that the hypothesis is accepted. These results indicate that *psychological well being* has a positive effect on auditor performance. This means that the higher the level of *psychological well being*, the higher the auditor's performance will be.

3. Healthy Lifestyle positive effect on the performance of auditors

Based on the above table it can be seen that the variables *healthy lifestyle* have at count equal to 2,158 bigger than t table of 2.042 with unstandardized beta coefficient of 0, 313 and 0,039 significance level of less than 0.05, then H<sub>3</sub> accepted . This means that *healthy lifestyle* has a positive effect on auditor performance. Thus the third hypothesis which states that a *healthy lifestyle* has a positive effect on auditor performance is proven and can be accepted. These results indicate that the higher the implementation of *healthy lifestyle* by the employees of the Inspectorate of South Sulawesi Province will be able to improve the performance of auditors.

4. Spiritual quotient has a positive effect on auditor performance.

Based on the table above, it can be seen that the variable *Spiritual quotient* has a t count of (-1,231) less than the t table value of 2,042 with an unstandardized beta coefficient of (-0,202) and a significance level (-0,228) less than (-0.05), then H<sub>4</sub> rejected. This means that *Spiritual quotient* has no significant effect on auditor performance. Thus the fourth hypothesis which states that *Spiritual quotient* has a positive effect on auditor performance is not proven so that the hypothesis is rejected.



## 4.2 Discussion

The effect of *organizational citizenship behavior* on auditor performance.

Based on the regression test above, it shows that the variable *organizational citizenship behavior* has a positive and significant effect on auditor performance. Auditors who have a dominant OCB attitude tend to feel part of the organization, therefore auditors who have a sense of responsibility will try their best to achieve agency goals. Auditors who have a dominant OCB attitude tend to have better performance because the principles of cooperation and mutual assistance applied will deepen the interpersonal and intrapersonal skills of an auditor so that the demands that internal auditors can apply effective and efficient work patterns can be met. In other words, the auditor's OCB behavior will directly affect the performance. Auditors are assumed to have high self-awareness, that their role as a "watchdog" or government internal supervisor is very crucial, so mutual trust and cooperation are needed so that auditors can carry out their assignments properly. This is in line with attribution theory which indicates that one of the sources of behavior comes from one's internal self, such as traits, character, attitudes and other things. This theory describes why individuals choose to use a certain action as an effort to deal with a situation or problem that is being experienced. *Organizational citizenship behavior* was proposed by (Organ & Paine, 1999; Borman & Motowidlo, 2014) as a form of a person's attitude and character that originates from choice and initiative. The initiative shown by the auditor to always be able to work together and help each other comes from the auditor's individual self-awareness. The results of this study are in line with research conducted by Aini (2016) that OCB has a significant effect on employee performance at PT Infomedia Nusantara Surabaya. Voluntary helping behavior shown by employees of PT Infomedia Nusantara Surabaya contributes to improving the performance of these employees.

The effect of *psychological well being* on auditor performance.

Based on the regression test above, it shows that the variable *psychological well being* has a positive and significant effect on auditor performance. Even though the auditor is often in a depressed condition, with careful preparation and optimistic feelings, the auditor is able to make the necessary plans so that the auditor is calmer and creates a comfortable atmosphere in dealing with the high complexity of the task. Thus, individuals who have *psychological well being* a dominant will cause good performance as well, and vice versa individuals who do not have good *psychological well being* will be easily depressed and can cause work stress. This is in accordance with the research of Kristanto *et.al.* (2014) which states that *psychological well-being* has a positive effect on auditor performance. When the psychological condition of an auditor is in a bad condition, it will cause pressure in his audit assignment and will have an impact on decreasing the performance of an auditor (Agustina, 2009). This is not in line with research conducted by Rijal and Muhammad (2020) which states that auditors will prefer to develop their competencies so as not to lag behind the development of standards that change very dynamically so they will prefer to occupy themselves with professional training to improve their performance. its performance is compared to seeking inner pleasure by taking a vacation to get good psychology.

The effect of *healthy lifestyle* on auditor performance.

Based on the regression test above, it shows that the healthy lifestyle variable has a positive and significant effect on the auditor's performance so that the first hypothesis is accepted. Auditors who work at the Inspectorate of South Sulawesi Province consider that a healthy lifestyle has a positive and significant effect on auditor performance. Auditors who run a good healthy lifestyle will provide fitness and increase stamina and good endurance so that the auditor's performance will be better. The results of this study are in line with research conducted by Paramitha (2014) which states that a *healthy lifestyle* can reduce individual work stress so as to minimize *turn over intentions*. Individuals who have a healthy lifestyle mechanism tend to have good physical and psychological resilience compared to individuals who do not apply a healthy lifestyle in their daily lives so as to minimize existing work stress. The results of Gratia and Septiani's (2014) research also show the same results where a healthy lifestyle mediated by *vitality* and an increase in *psychological well being* can reduce the negative effects of *role stress* mediated by *job burn out* and *psychological well being*, resulting in a positive relationship with *job satisfaction* and *job performance*. However, this study is not in line with the research conducted by Merawati and Prayati (2017) and Kristanto et al (2014) which explain that a healthy lifestyle has no effect on auditor performance.

The effect of *spiritual quotient* on auditor performance.

The calculation of the regression test above shows that the variable *spiritual quotient* has no significant effect on auditor performance so that the fourth hypothesis is rejected. The results of the regression test show a significance number of 0.228, which means that *spiritual quotient* has no effect on auditor performance. Auditors who work at the Inspectorate of South Sulawesi Province consider that *spiritual quotient* has an effect on auditor performance. This happens because auditors who face high task complexity with disproportionate budget and time pressures tend to make auditors to prioritize intellectual abilities in completing their tasks compared to using intuition. Research conducted by Dewi and Ramadhanti (2018) found that spiritual

intelligence can affect auditor performance but this is not in line with research conducted by Khairat, et al. (2017) which found that spiritual intelligence had no significant effect on auditor performance.

## V. CONCLUSION

From the above discussion, the following conclusions can be drawn: Organizational citizenship behavior has an effect on auditor performance. The principles of cooperation and mutual help that are applied will deepen the interpersonal and intrapersonal skills of an auditor so that the demands that internal auditors can apply effective and efficient work patterns can be met. Psychological well being has a positive and significant effect on auditor performance. Even though the auditor is often in a depressed condition, careful preparation and optimistic feelings tend to make the auditor able to make the necessary plans so that the auditor is calmer and creates a comfortable atmosphere in dealing with high task complexity. Thus, individuals who have psychological well being a dominant will cause good performance as well, and vice versa individuals who do not have good psychological well being will be easily depressed and can cause work stress. Health lifestyle has a positive and significant effect on auditor performance. Health lifestyle can play a role in providing excellent fitness and stamina for auditors so that auditors can be better prepared in carrying out their audit duties so that it affects their performance improvement. Spiritual quotient has no effect on auditor performance. This happens because auditors who face high task complexity with disproportionate budget and time pressures tend to make auditors to prioritize intellectual abilities in completing their tasks compared to using intuition.

Implication of this research is that it is important for auditors to always maintain a good healthy lifestyle, create good psychological well-being and also apply OCB attitudes in carrying out their duties as examiners. A good healthy lifestyle will provide fitness and increase stamina and good endurance so that it will make the auditor's performance better in carrying out his audit assignments. A high level of psychological well being will make the auditor always feel comfortable even under high work pressure. Meanwhile, the OCB attitude will deepen the interpersonal and intrapersonal skills of an auditor so that the demands that internal auditors can apply effective and efficient work patterns can be met. This research can at least motivate further research, especially research on auditor behavior as a whole. This research is expected to be an evaluation material for auditors at the South Sulawesi provincial inspectorate office to always maintain their performance in the best condition even in difficult situations because in carrying out their duties as an auditor they tend to be faced with situations of high task complexity with a limited period of time and budget and time pressures that drain the auditor's mind. This research is expected to provide solutions that can be used by auditors in dealing with the situations they experience so that the quality of their performance remains in the best condition.

The study involved a limited number of research subjects, namely as many as 35 people, so the results cannot be generalized to a large number of subject groups. The sample used in this study only focuses on the performance of auditors who work in the office of the inspectorate of South Sulawesi province. For this reason, further research is recommended to use other variables in addition to expanding the area under study. To answer the limitations of this research, future research needs to consider the following: Conducting research on a wider scope or on slightly different objects, for example on external auditors (Public Accounting Firms or State Audit Boards) in different places- different. The variables used in this study were limited to organizational citizenship behavior, psychological well being, healthy lifestyle , and spiritual quotient on auditor performance. In future research, other intelligence component variables can be added to make the research more complete and add dysfunctional behavior variables as independent variables. Because the research is related to human behavior, it is recommended for further researchers to consider conducting qualitative model research with the process of collecting data through direct interviews with respondents. In the process of distributing questionnaires, further researchers are advised to distribute questionnaires in the condition that the respondents are resting or not busy doing their work so that respondents can focus more on filling out questionnaires and accurate data can be obtained and in accordance with the actual opinion of respondents.

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