

UDC 331

PSYCHOLOGICAL WELL BEING MODERATES THE EFFECT OF SPIRITUAL INTELLIGENCE AND ROLE STRESS ON AUDITOR PERFORMANCE

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ABSTRACT

This research is a quantitative research with a descriptive approach. This study aims to examine the effect of spiritual intelligence on auditor performance, the effect of role stress on auditor performance, psychological well being in moderating the effect of spiritual intelligence on auditor performance and moderating the effect of role stress on auditor performance. This research was conducted at the Bali Province Public Accountant Office using primary data obtained from a questionnaire. The sample are determined using purposive sampling method. The data analysis technique used in this study was the MRA interaction test. The results of the analysis show that spiritual intelligence has a positive effect on auditor performance, role stress has a negative effect on auditor performance, psychological well being strengthens the influence of spiritual intelligence on auditor performance, and psychological well being weakens the effect of role stress on auditor performance.

KEY WORDS

Spiritual intelligence, role stress, auditor performance, psychological well being.

Public trust in the accounting profession has now undergone significant changes as a result of several failed audit cases. As with the case that occurred in 2019, the Ministry of Finance through the Financial Professional Development Center (PPPK) imposed a license suspension sanction for 12 months against public accountant Kasner Sirumpea for the 2018 annual financial report from PT Garuda Indonesia Tbk (GIAA). This sanction was given because of the misstatement of the 2018 annual financial statements related to the cooperation agreement for the provision of connectivity services with PT Mahata Aero Teknologi. Meanwhile, KAP Tanubrata, Sutanto, Fahmi, Bambang & Partners, only received sanctions in the form of written orders to make improvements to policies and procedures. The value of the agreement referred to is US \$ 239.94 million. This mistake caused the company to record a profit of US \$ 809,946, from the previous loss of US \$ 216.58 million. Secretary General of the Ministry of Finance Hadiyanto said auditors did not implement a quality control system in the examination of Garuda Indonesia reports (Ayuningtyas, 2019).

Sherly Jakom from KAP Purwanto, Sungkoro and Surja also had cases of license suspension against public accountants and public accounting firms. The Financial Services Authority (OJK) decided to impose sanctions on Sherly Jakom from KAP Purwanto, Sungkoro and Surja for violating the capital market law and the code of ethics for the public accountant profession. As a result, Sherly's Certificate of Registration (STTD) was frozen for 1 year. The imposition of these sanctions was related to the over-statement of income amounting to Rp 613 billion for the 2016 annual financial statements at PT Hanson International Tbk (MYRX). The income referred to is related to the sale of Ready to Build Plots (Kasiba) which is recognized on a full accrual basis, even though the intended annual financial report does not disclose the Sale and Purchase Agreement (PPJB). For this mistake, OJK also sanctioned the President Director of PT Hanson International Tbk Benny Tjokrosaputro alias Bentjok of IDR 5 billion for being responsible for the financial statements. As a result, PT Hanson International Tbk (MRYX) was also asked to do a restatement on its 2016 annual financial report by revising its revenue. (Ayuningtyas, 2019).

Apart from cases related to independence, there are also cases that are directly related to the performance of an external auditor, namely the case of KAP Hans Tuanakotta & Mustofa. PT Kimia Farma is one of the government-owned pharmaceutical manufacturers in

Indonesia. Problems that occur due to misstatements related to inventory arise because the value on the inventory price list has been inflated. Based on BAPEPAM's investigation, it was stated that the KAP which audited the financial statements of PT Kimia Farma had followed the applicable audit standards, but failed to detect the fraud. In addition, this KAP was not proven to have helped management commit fraud. As a result, the KAP is subject to sanctions, namely a fine of 100 million rupiah, this fine is necessary and intended so that no KAP commits material misstatement which causes users of financial information to suffer material losses from incorrect information (Agung and Suprasto, 2016) .

High job demands and the ability to be on a professional level are challenges for an auditor because of his high responsibility. High role demands can cause stress and discomfort at work and can reduce work motivation because it has a negative impact on individual behavior, such as the emergence of work tensions, the number of transfers, a decrease in job satisfaction so that it can reduce the overall performance of auditors (Mappanyukki, 2019).

The poor performance of auditors in carrying out their duties can be influenced by conditions where auditors are prone to work stress. Unfavorable working conditions can affect the performance of auditors so that it can affect public confidence in the auditor as an independent party in auditing financial statements. Individuals who are required to interact with many people both inside and outside the organization with various desires and expectations are likely to be vulnerable to experiencing role stress (Wigati, 2018).

The existence of role stress is a matter that affects not only auditors in relation to the performance of the auditors themselves but also on the KAP where they work. This is in line with Wiryathi et al (2014) which states that the accounting profession, especially auditors, is a profession that has a high level of stress. Stress at a certain level can actually motivate a person to improve performance and complete the work he is doing. However, excessive stress levels can have a negative impact that can lead to decreased performance, job dissatisfaction, and can lead to depression and anxiety. Three elements of role stress as stated by (Fogarty, et al. 2000) are role conflict, role ambiguity, and role overload.

A person's performance is not only seen by intellectual factors but also by emotional factors. Someone who can control their emotions well will be able to produce good performance as well. The ability of an auditor to manage his emotions is one of the things that must be the main concern of both internal and external auditors because it is one of the keys to getting out of these pressures so that the auditors can improve their performance. Some researchers believe that employees who can control and manage stress well at work will have higher performance in the company (Grece and Yenni, 2016).

Psychological factors that affect the ability of accountants in their organizations include the ability to manage themselves, the ability to coordinate emotions in oneself, and do calm thinking without getting carried away by emotions (Nugroho and Alim, 2016). Intellectual accountants are not necessarily able to provide optimum performance to the organizations where they work, but who are also emotionally and spiritually intelligent will certainly show maximum performance where they work. Spiritual intelligence enables humans to think creatively, be broad-minded, make or even change rules, which make them perform better. In short, spiritual intelligence is able to integrate two abilities, namely intellectual intelligence and emotional intelligence effectively (Grece and Yenni, 2016).

A person who has good psychological well-being is one who is able to realize his / her potential on an ongoing basis, is able to accept himself as he is, is able to establish warm relationships with others, has independence, has a meaning in life and is able to control the environment (Quilim et al., 2016). Prosperity and happiness are something that every individual in this world wants to have. 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 (Wikanestri and Prabowo, 2015). If the auditor can put his emotions in the right portion, sort out the satisfaction and set the mood and is supported by the psychological well-being aspect of himself, it is expected that he will be able to improve his performance in carrying out his assignment. It is believed that a high level of work stress can be overcome by each individual, if each individual has good

psychological well-being (Rizkia and Reskino, 2016). As well as the spiritual intelligence possessed by the auditor, if supported by psychological well-being in himself, the auditor will be able to control himself and encourage to improve the quality of his performance. The novelty in this research is to examine the effect of spiritual intelligence and role stress on the performance of auditors with psychological well-being as moderating, as well as the use of different dimensions of time and place (confirmatory research). The difference in the time dimension in question is that the previous research was conducted in 2019 and in this study it was conducted in 2020, while the difference in the dimensions of the place carried out by Mappanyukki (2019) at the Inspectorate Office of South Sulawesi Province, for this research was conducted at the Bali Province Public Accountant Office.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Spiritual Intelligence is a feeling that connects with oneself, others and the universe as a whole. When people work, they are required to direct their intellectuals, but there are many things that make someone happy with their work. An auditor who has sufficient spiritual intelligence will be able to synergize the two other elements of intelligence they have, so that every work they do will be more meaningful. The meaning that appears in an organization will make everyone who works in it more able to develop themselves. As a result, they can also do better (Agung and Suprasto, 2016). So that it can be concluded that an auditor who has good spiritual intelligence, and is able to synergize all the components of his intelligence, then the performance they will achieve will be even better. Based on the description above, the following hypothesis can be formulated:

H1 : Spiritual intelligence has a positive effect on auditor performance.

There are three elements of role stress as stated by Fogarty et al. (2000), namely role conflict, role ambiguity, and role overload. Ramadika (2014) role conflict arises because there are two different orders that are received simultaneously and the implementation of just one command will result in neglecting the other. Role conflict can cause discomfort at work, and can reduce work motivation because it has an impact on individual behavior such as the emergence of work tensions, a lot of worker displacement, decreased job satisfaction so that it can reduce auditor performance. Winidiantari and Widhiyani (2015) also stated that role conflict has a significant negative effect on auditor performance".

Rosally and Jogi (2015) someone can experience role ambiguity if they feel there is no clarity regarding job expectations. Role ambiguity has a negative effect, meaning that when the role of the auditor becomes more unclear, the performance decreases and when the role ambiguity is lower, the auditor's performance will be higher. Kurniawan (2019) states that role ambiguity arises due to insufficient information needed to complete the assigned tasks or work in a satisfactory manner. In line with Setiawan (2019), which states that role ambiguity occurs when a person does not have clear information, direction and goals regarding the role or tasks that must be carried out. This can lead to a person's lack of understanding of the privileges and obligations he has to do work so that it can erode self-confidence and hinder job performance.

Role overload is a condition where a person has too much work to do or is under pressure from a tight time schedule. The absence of planning for workforce requirements can make auditors experience excess roles, especially during the peak season when KAP will be flooded with work, and available auditor staff must do all work in the same time period (Ramadika et al., 2014). Auditors who experience role overload can have an impact on their work results. As a result, a person is easily tired and is in high tension. This could reduce the performance of that person Amalia (2017). Based on the description above, the following hypothesis can be formulated:

H2 : Role stress has a negative effect on auditor performance.

To improve one's performance, it is necessary to understand aspects of psychological well-being where the psychological well-being aspect is a condition in which individuals have a positive attitude towards themselves and others, make their own decisions, arrange an environment that is suitable for their needs, have a life purpose and are able develop himself

so that it is more meaningful. If an auditor who has good spiritual intelligence and puts his emotions in the right portion, is able to sort out his satisfaction and set his mood and is supported by aspects of psychological well-being in himself, it is expected that he will be able to improve his performance in carrying out his assignment Mappanyukki (2019). Based on the description above, the following hypothesis can be formulated:

H3: Aspects of psychological well-being moderate the relationship between spiritual intelligence and auditor performance.

The existence of role stress is something that affects not only the auditors related to the performance of the auditors themselves but also the KAP where they work. A person's psychological well-being in the world of work is an important topic in shaping a person's behavior or a situation in the work environment. Psychological well-being 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 (Rizkia and Reskino, 2016). Gratia (2014) stated that psychological well-being plays an important role in overcoming role stress and improving auditor performance. It is believed that the high level of work stress can be overcome by each individual, if each individual has good psychological well-being. Based on the description above, the following hypothesis can be formulated:

H4: Aspects of psychological well-being moderate the relationship between role stress and auditor performance

The purpose of this research framework is to provide an overview of the variables and indicators that are defined as proxies for each variable. It can be seen in the following figure:

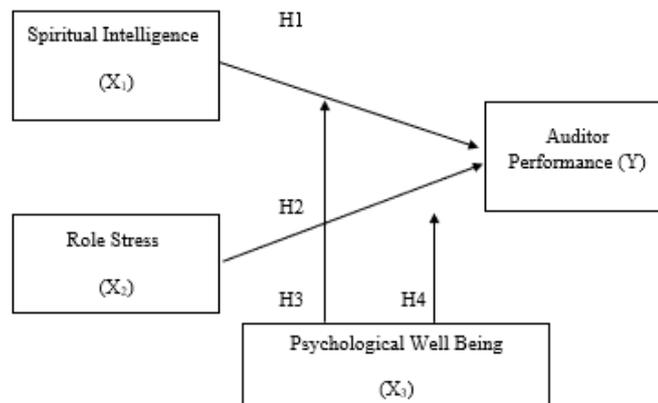


Figure 1 – Research Framework

METHODS OF RESEARCH

The location of the research was carried out at a Public Accounting Firm located in Bali Province in 2020 and has been registered in the Directory published by the Indonesian Institute of Certified Public Accountants. The location was chosen to facilitate data collection because public accounting firms listed in the Directory will easily find out their names and addresses. The type of data used in this research is primary data collected through questionnaires in the form of statements and cases related to spiritual intelligence, role stress, auditor performance and psychological well being. Based on its nature, the data used in this research is quantitative data which includes the score data which is answered by auditor respondents by directly visiting the Public Auditor Office of Bali Province.

The population in this study were all auditors who worked at the Public Accounting Firm in Bali Province which were listed in the Directory published by the Indonesian Institute of Certified Public Accountants in 2019, with a total of 75 auditors.

The sampling method in this research is purposive sampling method. The criteria for determining the sample in this study are auditors who have participated in the audit team and have more than 1 year of work experience in the public accounting firm.

Analysis of verification data using Moderated Regression Analysis (MRA). The regression equation model is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_1 X_3 + \beta_5 X_2 X_3 + e \dots$$

Where:

Y: Auditor Performance;

α : Constant;

$\beta_1, \beta_2, \beta_3$: Regression coefficient;

X_1 : Spiritual Intelligence;

X_2 : Role Stress;

X_3 : Psychological Well Being;

$X_1 X_3$: Interaction between Spiritual Intelligence and Psychological Well Being;

$X_2 X_3$: Role Stress and Psychological Well Being;

e: Standar error.

Based on the results of simple linear regression analysis and MRA, Goodness of Fit (fit test) will be observed by looking at the coefficient of determination (R²), model feasibility test (F test) and hypothesis testing (t test).

RESULTS AND DISCUSSION

To find out whether the Psychological Well Being variable is able to moderate the influence of Spiritual Intelligence and Role Stress on Auditor Performance, a Moderated Regression Analysis (MRA) model is used. This model aims to determine whether the moderating variable is able to influence the relationship between the independent variable and the dependent variable, where the regression equation contains an element of interaction (multiplication of two or more independent variables).

Table 1 – Results of Moderation Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	125.367	9.926		13.521	.000
<i>Spiritual Intelligence</i>	.461	.071	.796	6.578	.000
<i>Role Stress</i>	-.657	.146	-1.771	-4.871	.000
<i>Psychological Well Being</i>	.762	.069	1.737	13.918	.000
$X_1.X_3$	17.768	4.069	3.695	4.482	.000
$X_2.X_3$	-28.650	4.512	-4.345	-6.800	.000
R Square 0.881					
Adjusted R Square 0.867					
F Statistic 65.049					
Sig. 0.000					

Source: Primary Data, 2020.

Based on Table 1, a moderation regression equation model can be made, which is as follows:

$$Y = 125,367 + 0,461 X_1 - 0,657 X_2 + 0,762 X_3 + 17,768 X_1.X_3 - 28,650 X_2.X_3$$

The interpretation of the above equation is as follows:

- 1) A constant of 125.367 indicates that if Spiritual Intelligence, Role Stress and Psychological Well Being are considered constant or equal to zero, the auditor's performance value will increase. This shows that if the auditor's performance has spiritual intelligence, role stress and psychological well being, the auditor's performance will increase.
- 2) The regression coefficient (β_1) = 0.461 is a positive coefficient of the Spiritual Intelligence variable that affects auditor performance, meaning that the increase in

Spiritual Intelligence will result in an increase in auditor performance, so that the auditor's performance will get better.

- 3) The regression coefficient (β_2) = -0.657 is a negative coefficient for the role stress variable which affects the performance of auditors, meaning that the increase in role stress will result in a decrease in auditor performance, so that the auditor's performance will be lower.
- 4) The regression coefficient (β_3) = 0.762 is a positive coefficient of the Psychological Well Being variable that affects Auditor Performance, meaning that the increase in Psychological Well Being will result in increased auditor performance, so that the auditor's performance will get better.
- 5) The moderation coefficient (β_4) = 17,768 is a positive coefficient of interaction between Spiritual Intelligence and Psychological Well Being variables that affect auditor performance, meaning that the higher Psychological Well Being can increase the positive influence of Spiritual Intelligence on auditor performance.
- 6) The moderation coefficient (β_5) = -28,650 is a negative coefficient of the interaction of role stress variables and Psychological Well Being that affects auditor performance, meaning that the higher the Psychological Well Being can reduce the negative effect of role stress on auditor performance.

The test results give results where the adjusted R² (the adjusted coefficient of determination) in Table 1 is 0.867. This means that variations in auditor performance can be significantly influenced by the variables of Spiritual Intelligence (X1), Role Stress (X2), Psychological Well Being (X3), X1.X3 and X2.X3 interactions by 86.7 percent, while the remaining 13, 3 percent is explained by other factors that are not explained in the research model.

The test results in Table 1 provide results where the F test (Ftest) shows that the significance value of the P value is 0,000 which is smaller than $\alpha = 0.05$, this means that the model used in this study is feasible. These results mean that all independent variables, namely Spiritual Intelligence (X1), Role Stress (X2), Psychological Well Being (X3), interaction variables between Spiritual Intelligence and Psychological Well Being (X1.X3) and interaction variables between Role Stress and Psychological Well Being (X2.X3) is able to predict or explain the phenomenon of auditor performance. This means that the model can be used for further analysis or in other words, the model can be used to project because the results of the goodness of fit are good with a significance value of P value 0.000.

The influence of Spiritual Intelligence on auditor performance

In Table 1, it can be seen that the statistical test results of the Spiritual Intelligence variable obtained a regression coefficient of 0.461 with a significance level of t of 0.000 based on the results of these statistical tests, so hypothesis 1 which states that Spiritual Intelligence has a positive effect on auditor performance is accepted (H1 accepted). The test results obtained empirical evidence that H1 is supported by a positive coefficient, thus the first hypothesis H1 is accepted, namely, Spiritual Intelligence has a positive effect on auditor performance. The results of this study indicate that high Spiritual Intelligence in an auditor at the Bali Province Public Accountant Office will provide good performance results for the company because in carrying out their duties an auditor always applies his spiritual intelligence to give positive results in every job.

The relationship of Spiritual Intelligence to auditor performance is based on goal setting theory. In goal-setting theory, it explains that a person's behavior is determined by two cognitions, namely values and intentions (goals). If goals determine human business, the higher and more difficult the goals can be achieved, the higher the level of performance that is produced compared to goals that are easily achieved. Specific goals will result in a higher level of business than goals that are not clearly defined (vague goals). Incentives such as money, feedback, competition, and the like will not have an effect on behavior unless the incentive affects the setting and / or acceptance of difficult and specific goals.

The results of this study are consistent with research conducted by Akimas & Bachri (2016) which states that Spiritual Intelligence has a significant effect on employee

performance. Based on the results of this study, it can be recommended to the auditors of the Public Accounting Firm in Bali Province to always provide motivation to auditors related to Spiritual Intelligence, where an auditor who has good Spiritual Intelligence, and is able to synergize all the components of his intelligence, then the performance they will have. the tired will get better.

Effect of Role Stress on auditor performance

In Table 1, it can be seen that the results of the statistical test for the variable Role Stress obtained a regression coefficient of -0.657 with a significance level of t of 0.000 based on the results of the statistical test, so hypothesis 2 which states that Role Stress has a negative effect on auditor performance is accepted (H2 is accepted). The test results obtained empirical evidence that H2 is supported by a negative coefficient, thus the second hypothesis H2 is accepted, namely, Role Stress has a negative effect on auditor performance. The results of this study indicate that there are three elements of role stress, namely role conflict, role ambiguity, and role overload. Role conflict can cause a feeling of discomfort at work, and can reduce work motivation because it has an impact on individual behavior such as work tensions, a lot of worker displacement, decreased job satisfaction, which can reduce auditor performance. A person's role ambiguity can experience role ambiguity if they feel that there is no clarity regarding job expectations. When the role of auditors becomes less clear, the performance decreases and when the unclear roles are getting lower, the auditor's performance will be higher. This can lead to a person's lack of understanding of the privileges and obligations he has to do work so that it can erode self-confidence and hinder job performance. The role overload of someone who is overloaded can have an impact on his work results. As a result, a person is easily tired and is under high pressure, because it can reduce the person's performance.

The relationship between role stress and auditor performance is based on role theory. In role theory, it emphasizes the character of the individual as a social actor who studies behavior in accordance with the position he occupies in the work environment and society. The concept of role theory reflects the position of an individual in the midst of society in a social system that has a relationship with rights and obligations as well as authority and responsibility. Everyone has a role, whether in the family, work or social community, where in each of these roles they have different behaviors.

The results of this study are consistent with research conducted by Winidiantari and Widhiyani (2015), Kurniawan (2019) and Setiawan (2019), Amalia (2017), which state that role stress has a negative effect on auditor performance. Based on the results of this study, it can be recommended to the auditors of the Public Accounting Firm in Bali Province to reduce the nature of the role stress for each auditor of the Public Accounting Firm in Bali Province so that their performance is getting better.

Psychological Well Being moderates the Effect of Spiritual Intelligence on auditor performance

Based on Table 1, the results of moderation regression analysis show that the regression coefficient value of Spiritual Intelligence (β_1) is positive at 0.461 with a significance value of 0.000 and the regression coefficient value for the interaction variable $X_1.X_3$ (β_4) is positive at 17.768 with a significance value of 0.000, it shows that there is a significant influence. unidirectional because the independent variables and interactions have a positive value. This means that the Psychological Well Being variable is a moderating variable that strengthens the influence of Spiritual Intelligence on auditor performance. The test results obtain empirical evidence that H3 is accepted, meaning that Psychological Well Being strengthens the influence of Spiritual Intelligence on auditor performance. This means that if an auditor has a high level of Psychological Well Being, it can improve the spiritual intelligence of auditors in the world of work. Through psychological well being, the auditors can interpret each work done so that the auditors can express all their potential so that they can show optimal performance. Spiritual intelligence plays an important role in placing emotions in the right portion, and regulates the mood and is supported by spiritual

intelligence in itself which is expected to be able to improve performance and carry out assignments.

Psychological well being moderates the influence of Spiritual Intelligence based on goal-setting theory. In goal-setting theory, it explains that a person's behavior is determined by two cognitions, namely values (values) and intentions (goals). If goals determine human business, the higher and more difficult the goals can be achieved, the higher the level of performance that is produced compared to goals that are easily achieved. Specific goals will result in a higher level of business than goals that are not clearly defined (vague goals). Incentives such as money, feedback, competition, and the like will not have an effect on behavior unless the incentive affects the setting and / or acceptance of difficult and specific goals. Psychological well being is a condition for individuals who have a positive attitude, both towards themselves and towards others. This positive attitude is characterized by the ability to make their own decisions and regulate their behavior. These results are consistent with Mappanyukki's research (2019) which states that psychological well being strengthens the influence of spiritual intelligence on auditor performance.

Psychological Well Being moderates the effect of Role Stress on auditor performance

Based on Table 1, the results of moderation regression analysis show that the regression coefficient value of Role Stress (β_2) is negative of -0.657 with a significance value of 0.000 and the regression coefficient value of the interaction variable X2.X3 (β_5) is negative with a value of -28.650 with a significance value of 0.000, then it shows there is a negative influence. This means that the psychological well being variable is a moderating variable which weakens the influence of Role Stress on the auditor's performance. The test results obtain empirical evidence that H4 is accepted, meaning psychological well being weakens the effect of role stress on auditor performance. This means that individuals who have a certain level of stress can actually motivate someone to improve their performance and finish their work. However, excessive stress levels can have a negative impact which can lead to decreased performance, job dissatisfaction, and can lead to depression and anxiety. With good emotional management, the role stress experienced by auditors can be handled properly and it is likely that the auditor's performance will remain stable or increase. Through psychological well being, the auditors can interpret each work done so that the auditors can express all their potential so that they can show optimal performance.

Psychological Well Being moderates the effect of role stress on auditor performance based on role theory. In role theory, it emphasizes the character of the individual as a social actor who studies behavior in accordance with the position he occupies in the work environment and society. The concept of role theory reflects the position of an individual in the midst of society in a social system that has a relationship with rights and obligations as well as authority and responsibility. Everyone has a role, whether in the family, work or social community, where in each of these roles they have different behaviors. Psychological well being is a condition for individuals who have a positive attitude, both towards themselves and towards others. This positive attitude is characterized by the ability to make their own decisions and regulate their behavior. These results are in line with research conducted by Amalia (2017) which found the results of psychological well being weaken the effect of role stress on auditor performance.

Implications

Based on the results of research conducted, spiritual intelligence, role stress, psychological well being and spiritual intelligence interactions, role stress, auditor performance. This means that both the good and the bad performance of auditors can be affected by spiritual intelligence, role stress and psychological well being. Spiritual intelligence related to intelligence that makes a person's character better, role stress related to work pressure, if supported by psychological well being, will certainly affect someone in the organization to improve the performance of the auditors of the Public Accountant Office in Bali Province.

Limitations

This research is inseparable from limitations so that it needs to be refined. Based on the conclusions and results of the analysis in the previous chapter, the following limitations will be presented in the study, namely the performance measurement used is perception. It is better if performance is measured by secondary data or respondents who feel the results of the work of the auditors in the Public Accounting Firm

CONCLUSION

Based on the analysis and discussion of the research hypothesis, it can be concluded that spiritual intelligence has a positive effect on auditor performance. Role stress has a negative effect on auditor performance. Psychological well being strengthens the influence of spiritual intelligence on auditor performance. Psychological well being weakens the influence of role stress on auditor performance. For further researchers, it is suggested to develop this research by examining other factors that have more influence on auditor performance. In addition, it is recommended for further researchers to expand the object of research, not only to the Public Accounting Firm, but also to the Supreme Audit Agency and the Inspectorate of Bali Province.

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