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The Personality of Hardiness as the Moderate of the Effect Role Stress on Auditor Performance

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Abstract:

This research was conducted to provide empirical proof regarding the ability of hardiness personality in moderating the effect of role conflict, role ambiguity, and role overload on the auditor performance. All Public Accountant Office (KAP) in Bali Province listed on the directory issued by the Institute of Indonesian Public Accountant (IAPI) in 2017 was the population of this research with the total number of 87 auditors. The sampling technique used was purposive sampling with the auditors worked at operationally active and have worked in auditing at least 1 year. The data analysis used in this research was Moderated Regression Analysis (MRA). The testing results give the empirical proof that high hardiness personality can moderate the effect of role conflict, role ambiguity, and role overload on the auditor performance. The testing on the moderation effect of hardiness personality yielded the empirical proof that the existence of hardiness personality moderation can suppress the effect of role stress on the auditor performance. The researcher suggested that during KAP employee recruitment, the management should consider the personality characteristics of the employee candidates. Further researches are suggested to investigate other personalities and consider the other basic theory such as motivation-hygiene theory and stress theory as conducting in depth interviews with respondents related to hardiness personality.

Keywords: Conflict, ambiguity, overload, hardiness personality, auditor performance

1. Introduction

Auditors have a role to improve the quality and credibility of an entity's financial report. To be able to fulfill its role, auditors are required to produce good performance. In fact, the accounting scandals that have occurred reflect poor performance of auditors and auditor failures when performing its role that has a major impact on the business world and leads to a reduction in public confidence in the auditor's professionalism (Safitri, 2013). According to Agustina (2009), as a boundary spanner, independent auditors will take decisions in accordance with the facts. The profession of an auditor is highly vulnerable to stress conditions caused by the auditor being in an auditor's situation unable to avoid the role pressures in the work performed (Hambali, Gudono, Baridwan, & Supriyadi, 2016). In relation to research on the influence of role stress on auditor performance, role theory is a grand theory in this research. In relation to research on the influence of role stress on auditor performance, role theory becomes the grand theory used in research. Based on cognitive theory proposed by Albert Bandura states that every action that someone will be influenced by personal characteristics and one of them is the personality. The success of a person's life can be determined by his formal education 15%, while 85% is determined by his personality (Olivia, 2014). Personality is a factor that is very important to be given attention in the organization so that someone can improve its performance so it will affect the improvement of organizational performance (Putra & Ariyanto, 2012).

Thus, this research was conducted to examine the effect of moderation variable that is hardiness personality on relationship between role conflict, role ambiguity, and role overload with auditor performance. The purpose of research to be achieved is to empirically prove the ability of hardiness personality as a moderator of influence of role stress on auditor performance. This research contributes to the development of role theory and cognitive theory in the field of behavioral accounting. The practical benefits of this research are able to contribute to the management of Public Accounting Firm to be able to create work rules and carry out activities that can minimize the occurrence of performance degradation. In addition, this research becomes a consideration for the management of Public Accounting Firm when conducting employee selection process so that the personality of the prospective employees can be more attention.

2. Literature Review

2.1. Role Theory

In essence, role theory emphasizes the nature of the individual as a social agent. Role theory is the theory of behavior in accordance with the position it occupies in the work environment and society (Gratia & Septiani, 2014). When an individual occupies a position in his or her working environment, the individual is required to interact with other things or other individuals as part of his job. A set of activities in a work environment contains several roles from the individual occupying a position. Given the many roles a public accountant must perform in everyday life, role theory can be applied to analyze every relationship in social interaction involving auditors.

2.2. Cognitive Theory

The social cognitive theory developed by Albert Bandura is based on the proposition that neither social processes nor cognitive processes are central to understanding human motivation, emotions, and actions (Tarsidi, 2010). One's actions will be influenced by individual personal characteristics such as personality, genetic disposition and his or her understanding of the social environment (Taylor, Peplau, & Sears, 2009). Individual psychological factors such as personality are among the important variables that can affect a person's performance (Barrick, Mount, & Strauss, 1993; Robertson, Baron, Gibbons, Maciver, & Nyfield, 2000).

2.3. Auditor Performance

The performance of the auditor is the result of the action or the performance of audit tasks that have been completed by the auditor within a certain period of time (Sudiana, 2010). The auditor undertakes an objective examination of the financial statements of the company or organization in order to determine whether the financial statements are reasonably presented in accordance with the Generally Accepted Accounting Principles (PABU) in all material matters, financial position and results of operations (Mulyadi, 2002:11).

2.4. Role Stress

Role stress is essentially a condition that each person's role has different expectations that are influenced by the expectations of others. These hopes can clash with one another, unclear, and complicate one's role, so that one's role becomes unclear, difficult, even contradictory (Agustina, 2009). According to (Wolfe & Snoek, 1962), role pressures show how broad a set of expectations the role of the organization's members faces situations that contain three forms, namely ambiguous, role mismatch so that the interplay of each other conflict and the weight of the pressure in the work (overload). Elements of role pressures based on auditor experience and perceptions relevant to the characteristics of public accounting organizations are role conflict and role ambiguity. Sorensen & Sorensen, (1974) states that the public accounting profession is one of the potential professions of conflict and unclear role. Fogarty, Rhoads, & Singh, (2000); Almer & Kaplan, (2002) in his research on the public accounting environment, adds an element of role pressures that is role overload. Therefore, this study uses three elements of role stress as proposed by Fogarty, Rhoads, & Singh, (2000); Almer & Kaplan, (2002), which consists of role conflict, role ambiguity, and role overload.

2.5. Hardiness Personality

Hardiness is a type of personality that serves as a source of resistance when individuals experience stressful events (Kobasa & Puccetti, 1983). Hardiness personalities include committed feelings, positive responses to challenges, and strong self-control (Taylor et al., 2009:554). Hardiness personality includes three dimensions of commitment, locus of control (control), and challenge (challenge). Commitment reflects the extent to which the individual is involved in whatever it does. Individuals who have control believe it will be able to influence events related to the life of the individual. Selanjutya, the challenge is seen as an opportunity to grow and develop (Kobasa, Maddi, & Kahn, 1982).

3. Research Method

3.1. The Type and Source of Data

This design originated from a research problem related to the accounting scandal experienced by auditors in Indonesia and there is inconsistency of research results from previous research related to the influence of role stress on individual performance. The performance of the auditor as a dependent variable in this study. Role conflict, role ambiguity, role overload as independent variable, and personality of hardiness as moderation variable. Through various theoretical studies and empirical studies to obtain the variables used in this study. Through theoretical studies and empirical studies, obtained the formulation of problems and research hypotheses. Measurement of role stress variable used adaptation questionnaire from research Agustina (2009) then measured by Likert scale 5 points. Hardiness personality variables used questionnaires adopted from the Jimenes, Munoz, Hernandez, & Blanco(2014) study were measured on a 5-point Likert scale. Measurement of auditor performance variables used the adoption questionnaire from (Fisher, 2001). This study used data analysis techniques Moderated Regression Analysis. This test has a purpose to know the effect of role stress on auditor performance with hardiness personality as moderator.

3.2. Population and Sample

The research sample, the type of research data, and the data source should be determined before the statistical tests are performed. Furthermore, the pilot test to test the respondents, after the instrument is declared valid and reliable

further questionnaires distributed to the respondents indeed. All auditors of the Public Accounting Firm in Bali Province listed in the Directory published by the Indonesian Institute of Certified Public Accountants (IAPI) in 2017 are the populations of this study. The sampling technique used is purposive sampling, with the criteria of the auditor being the sample is the auditor who has a working period of at least 1 year. Sample criteria of this study using the experience of at least 1 year working in KAP refers to research Julianingtyas (2012) who examines the performance of auditors. Based on the calculation of the number of research samples in Table 1, the auditor used as a research sample amounted to 66 people.

Description	Amount (people)
Total Population of Bali Province KAP	87
Purposive Sampling Criteria	
Auditor with working period <1 year	(21)
Number of Research Sample	66

Table 1. Calculation of Sample Amount

3.3. Data Analysis

This research used Moderated Regression Analysis (MRA) as data analysis technique. Interpretation of the analysis of research data to answer the formulation of the problem in the study so that the research conclusions can be obtained.

4. Result and Discussions

Instrument testing is intended to capture statement items in order to know whether each indicator or statement item is designed can really measure the variables in the study. Instruments are first tested with a pilot test before collecting data with the actual respondent. The questionnaire for the pilot test was distributed to 30 Udayana University Accounting Master students. Pilot test conducted to obtain the results of research that is valid and reliable. The results of validity testing of data indicate that all statement instruments in the questionnaires distributed on the respondents have the value Pearson correlation > 0.30 so that the validity of the data has been met by all indicators of research instruments. The research instrument is considered to be reliable if it has Cronbach's Alpha > 0.7 (Ghozali, 2016:48) coefficient. The reliability test shown in Table 2 shows the entire Cronbach's Alpha coefficient value of the instrument having the Cronbach's Alpha > 0.7 coefficient so that the instrument of this study can be said to be reliable.

The data used were obtained from the survey to the field that came directly to the respondents of the study and provide questionnaires to the respondents of the research of auditors who work in KAP Bali Province. A total of 66 copies of the questionnaire were distributed with a return rate of 89.39% questionnaire and the rate of return that can be analyzed for 98.31%. Non-response bias test aims to determine the response or response of the research respondents whether there are differences or not in this study between the auditors who returned the answers to the questionnaire on time with respondents who returned the questionnaire not on time. After re-examination of the respondent's answer on the statement in the questionnaire, then done nonresponse test bias i.e. accepted answer grouped into a questionnaire that returned on time with questionnaires that returned not in time, expected to be distributed back to the maximum questionnaire dated September 8, 2017, 1 KAP who returned the questionnaire on 13 September 2017.

The first thing to do is see whether the variables of the two samples are equal (equal variances assumed) or equal variances (assumed equal variances not assumed) seen from the significance value in the levene test (Simanjuntak, 2008). If the value of significance on Levene test is greater than $\alpha = 0.05$ then the variant of the two samples is not different. Thus, for this study measuring the t-test results using the same variant or equal variances assumed. Furthermore, to determine whether there is a difference in mean values is significantly seen from the value of t-test. The significance value of t-test greater than from $\alpha = 0.05$ can be concluded there is no difference between the respondents who return the questionnaire just in time to the late. Therefore, the questionnaire returned late was included in the data analysis because the non-response bias result showed no difference between the respondents who returned the questionnaire on time and which was late.

Variables	Group	N	Mean	LevenTest		t-test	
				F	Sig.	t	Sig. (2-tailed)
Role Conflict (X ₁)	On Time	48	12,9385	1,56	0,217	-0,445	0,658
	Late	10	13,9690				
Role Ambiguity (X ₂)	On Time	48	17,7765	0,015	0,904	0,615	0,615
	Late	10	18,7720				
Role Overload (X ₃)	On Time	48	5,6744	1,18	0,281	-0,538	0,593
	Late	10	6,2070				
Hardiness Personality (X ₄)	On Time	48	43,2244	0,174	0,678	0,197	0,844
	Late	10	42,3210				
Auditor Performance (Y)	On Time	48	25,1600	0,438	0,511	-0,206	0,838
	Late	10	25,7040				

Table 2: Non-Response Bias Test Results

The classical assumption test aims to find out the relationship between the independent variables of any kind of classical assumption symptom so that it can interpret the data more accurately. Kolmogorov-Smirnov test is used as a test of data normality in this study. Residuals that have a normal distribution are when the value of Asymp. Sig (2-Tailed) of the normality test is greater than the significance level $\alpha = 0.05$. Normality test results are presented in Table 3 below.

Description	Value
N	58
Asymp. Sig (2-Tailed)	0,200

Table 3: Normality Test Results

Kolmogorov-Smirnov testing in Table 3 obtained Asymp values. Sig (2-Tailed) is equal to 0.200 or greater than $\alpha = 0.05$. It has the meaning that the research model has a normal distribution.

The residual absolute value is regressed to the independent variable is the way to conduct heteroscedasticity testing. There are no symptoms of heteroskedasticity in the research data if the residual absolute significance value of the independent variable is greater than the significance level $\alpha = 0.05$. The result of heteroscedasticity test is shown in Table 4. It can be seen that the value of significance in each research variable is greater than $\alpha = 0.05$. So, it can be said that the regression model of this study is free from symptoms of heteroskedasticities so that further analysis can be done.

Variable	Sig
Role Conflict	0,596
Role Ambiguity	0,245
Role Overload	0,158
Hardiness Personality	0,940
Role Conflict Interaction with Hardiness Personality	0,102
Interaction Role Ambiguity with Hardiness Personality	0,743
Role Overload Interaction with Hardiness Personality	0,754

Table 4: Heteroscedasticity Test Results

Freedom from multicollinear symptoms is a requirement of the regression model can be good. Detection of the presence or absence of relationships between independent variables seen from the value of tolerance or VIF value. Indicating presence or absence of multicollinearity symptoms required common cutoff values used are tolerance values > 0.10 or $VIF < 10$.

Variable	Tolerance	VIF
Role Conflict	0,194	5,165
Role Ambiguity	0,319	3,135
Role Overload	0,268	3,736
Hardiness Personality	0,322	3,105
Role Conflict Interaction with Hardiness Personality	0,860	1,163
Interaction Role Ambiguity with Hardiness Personality	0,252	3,963
Role Overload Interaction with Hardiness Personality	0,812	1,231

Table 5: Multicollinearity Test Results

Based on the results of the data analysis shown in Table 5 it can be seen that the tolerance values of each independent variable and the interaction of independent variables with the moderation variables have a tolerance value above 0.10 and the VIF value below 10. The results show no multicollinearity relationship between independent variables and the interaction between independent variables and moderation variables.

The ability of the model to explain the variation of the dependent variable is measured by looking at the coefficient of determination (Ghozali, 2016:97). The result of the analysis shown in Table 6, implies that Adjusted R² value of 0.841 indicates that 84.1% dependent variable is auditor performance can be explained by role stress and hardiness personality as well as role stress interaction with hardiness personality, the rest equal to 0,159 or 15,9 % states that the performance of the auditor as a dependent variable is still influenced by other variables not included in this research model.

R	R Square	Adjusted R Square
0,928	0,860	0,841

Table 6: Coefficient Test Results Determination

The feasibility test model is important in this study to measure the accuracy of the regression function in assessing the true value. The model used in this study is declared a feasible model can be done by looking at the value of F arithmetic and the level of significance. The result of the analysis shown in Table 7 states that the F value is 44,032 and the significance level is 0,000 smaller than the significance level $\alpha = 0.05$. This means that the model used in this study is feasible (fit) so that the regression function can be said exactly to estimate the real value of the data.

F	Sig
44,032	0,000

Table 7: Model Feasibility Test Results (F Test)

The results of hardiness personality testing as a moderator of the influence of role stress on auditor performance can be seen in Table 8. In Table 8 can be seen the direct influence of role stress on auditor performance and the influence of interaction between role stress with hardiness kepribadian on auditor performance.

Variable	Unstandardized Coefficient		Standardized Coefficient	T	Sig.	Description
	B	Std. Error	Beta			
(Constant)	-28,570	8,788		-3,251	0,002	
Role Conflict	0,372	0,231	0,326	1,614	0,113	
Role Ambiguity	1,704	0,312	1,270	5,455	0,000	
Role Overload	1,455	0,540	0,546	2,696	0,010	
Hardiness Personality	1,313	0,200	2,269	6,571	0,000	
Role Conflict Interaction with Hardiness Personality	-0,015	0,006	-0,426	-2,750	0,008	H1 accepted
Role Ambiguity Interaction with Hardiness Personality	-0,034	0,007	-1,781	-4,794	0,000	H2 accepted
Role Overload Interaction with Hardiness Personality	-0,046	0,013	-0,529	-3,463	0,001	H3 accepted

Table 8: Results of Moderated Regression Analysis

The interaction test results shown in Table 8 obtained the moderation regression model in this study as follows.
 $Y = -28,570 + 0,372X_1 + 1,704X_2 + 1,455X_3 + 1,313X_4 - 0,015X_1X_4 - 0,034X_2X_4 - 0,046X_3X_4 \dots \dots \dots (1)$

The first hypothesis testing was conducted to determine the ability of high hardiness personality as a moderator of influence of role conflict on auditor performance. Table 8 explains the significance value of the interaction coefficient between role conflict and hardiness personality with a value of 0.008 smaller than the significance level $\alpha = 0.05$ has high hardiness personality meaning capable of moderating the influence of role conflict on auditor performance, so H1 is accepted. For direct influence, hardiness personality variable on auditor performance has significance value 0.000 and interaction between role conflict with personality hardiness have significance value 0,008 hence can be concluded personality variable hardiness is pseudo moderate variable. The coefficient of interaction between role conflict and hardiness personality has a coefficient of -0.015. It can be interpreted that when the auditor has a high hardiness personality, then the positive influence of the role conflict on the performance of the auditor will decrease or the personality of hardiness is able to weaken the positive influence of the role conflict on the performance of the auditor.

The result of MRA analysis obtained result that role ambiguity have positive effect on auditor performance seen from t value of 5,455 this mean that when auditor experience role ambiguity hence auditor performance will increase. The second hypothesis examines the ability of hardiness personality to moderate the influence of role ambiguity on auditor performance. The significance value of the interaction coefficient between role ambiguity and hardiness personality is 0.000 smaller than the significance level $\alpha = 0.05$. Having a hardiness personality meaning capable of moderating the influence of role ambiguity on auditor performance, so H2 is accepted. The coefficient of interaction variables between role ambiguity and hardiness personality has a coefficient of -0.034. It can be interpreted that when the auditor has a high hardiness personality, the positive influence of role ambiguity on auditor performance will decrease or hardiness personality can weaken the positive influence of role ambiguity on auditor performance.

Overload roles occur when a person has to perform many tasks in a limited time. The significance value of interaction coefficient between role overload with personality hardiness equal to 0,001 less than $\alpha = 0,05$ this means that hardiness personality is capable of moderating the influence of role overload on auditor performance, so H3 is accepted. Thus, it can be concluded that hardiness personality moderates the influence of role overload on auditor performance.

Hardiness personality variable with 0.000 significance value and interaction between role overload with hardiness personality has significance value 0,001. This means hardiness personality and interaction between role overload and personality of hardiness are equally significant, hence personality variable of hardiness is quasi-moderate variable.

5. Conclusions and Recommendations

5.1. Conclusion

Based on the results of the analysis and discussion, this research can be concluded that high hardiness personality weakens the influence of role conflict, role ambiguity and role overload on auditor performance in Public Accountant Office of Bali Province. It means that the higher the role conflict experienced by the auditor causes the auditor's performance to decrease, but high hardiness personality is able to weaken the negative influence of the role conflict of the auditor's performance so that the auditor's performance does not decrease and the role of stress still gives a positive impact on the performance.

5.2. Recommendation

Based on the results of the research, some suggestions can be submitted, among others:

- Testing of the effects of hardiness personality to produce empirical evidence that the existence of personality hardiness as a moderator of the influence of role stress on the performance auditor.
- Further researchers, it is advisable to consider other types of personality that can be dipergubnakan as a moderator of the influence of role stress on the performance of auditors such as core self-evaluation, self-supervision, and proactive personality that is the personality associated with organizational behavior.
- For further research it is suggested to consider motivation-hygiene theory and stress theory to be a grand theory for research related to role stress and performance.
- Subsequent research should in addition to using questionnaires can conduct in-depth interviews with the respondents associated with research variables to obtain more information from respondents as to maximize the extracting of data and information needed for research.

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