

The Effect of Healthy Lifestyle, Roles Stress and Self-Efficacy on Auditor Performance with Emotional Quotient as Moderating Variable

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Abstract:- This study aims to examine the effect of healthy lifestyle, role stress and self-efficacy on auditor performance with emotional quotient as moderating variable. Respondents in this study are auditors who work for Inspectorate in Makassar, Gowa and Maros, Indonesia. The population in this study is 60 auditor and the sampling technique uses a census 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. Self-efficacy positively and significantly affects auditor performance. Further analysis found that Emotional quotient mediates the relationship among healthy lifestyle, role stress and self-efficacy on auditor performance.

Keywords:- Component; Healthy Lifestyle, Role Stress, Self-Efficacy, Auditor Performance.

I. INTRODUCTION

Internal auditors are officers who carry out internal supervision covering all processes of audit, review, evaluation, monitoring and supervision activities in the form of assistance, outreach and consultation of the implementation of task and functions of the organization in order to provide confidence in the completion of activities in accordance with the benchmarks that have been effectively determined and efficient for the interests of leader in realizing good governance.

Good or bad the auditor performance is reflected from the activities carried out on the Regional Work Unit (in Indonesia called Satuan Kerja Perangkat Daerah), the more effective the supervisor done by internal auditor will be a bit of misuse in the government environment. This isn't easy thing because there are various problems that exist and often emerge, both from within the supervisory apparatus itself and institutions in the government environment in general.

The height of reporting on the KPK (Corruption Eradication Commission) arrest operation, abuse of authority by state officials and the disregard of regulations by the state civil apparatus have made the role of the

government's internal auditor questionable. Internal auditor should be on of the layers of defense that is able to prevent and act on deviations that exist within government agencies. In addition, sometimes in some districts, the inspectorate is always in the spotlight by various parties both a legal institution, activist, 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 the government and the implementation of the Regional Budget and reveal cases that aren't in line with government activities. Not to mention the recent cases of accounting scandals that also reflect how poor performance or failure of roles by government internal auditors.

Problems with case findings that show the internal auditor performance that haven't been running properly should arise from the internal auditor position itself in an agency. Internal auditor position plays a very important role related to auditor independence. For the audit profession, independence is an absolute thing held by auditor. The audit/supervision conducted won't be able to solve government agencies problems if there are interventions from various parties. Problem related ti 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 internal auditor oversight. 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.

Based on the above description, internal auditors need to learn what factors are contributing to the auditor performance. Some factors that might increase or decrease auditors' performance are the high occurrence of healthy lifestyle, roles stress and self-efficacy. In addition, emotional quotient is expected to strengthen the relationship between healthy lifestyle, role stress and self-efficacy on auditor performance. Research on auditor performance has been conducted by previous research, among others Agustina (2009), Rizkia (2012), Hanna and Friska (2013), Ermawati (2014), Gratia (2014), Paramitha (2014), Wiguna (2014), Afifah et al (2015), Dhiansyah (2015), Kristiyanti (2015), Susmiyati and Sitorus (2016), Merawati and Prayati

(2017), Trisnawati et al. (2017). Research results from previous researches show that there're inconsistencies in the results of their research, leading to research gaps.

II. LITERATUR REVIEW AND HYPOTHESES DEVELOPMENT

A. *Healthy lifestyle and the auditor performance*

Healthy lifestyle is an application in regard to rules for achieving physical and spiritual health (Paramitha, 2014). The application of a healthy lifestyle can be done by maintaining a routine physical training program, a balanced diet and good sleep habits and limiting yourself to consuming excess alcohol and tobacco products. (Jones et al., 2017).

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. A healthy lifestyle that is not good will affect the physical health and work results provided. Often people do not realize that they are scarifying their health for work: For Example, doing their work late into the night and even days without ever resting their bodies to finish their work before being on time (deadline) so that it can endanger their health to cause death. Agustina (2009) explain that when the auditors' psychological condition is in a bad condition, the pressure can't be suppressed so that the auditor isn't comfortable in carrying out his work so that it can affect the auditors' performance.

The application 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 one's 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:

H1: Healthy Lifestyle has a significant effect on auditor performance

B. *Role Stress and auditor performance*

Role stress is one of the obstacles that affects the performance of an auditor. Syafariah (2017) explains that role pressure is a condition where a person is affected by something vague and contradictory so that other actions that cause independence are not so that the results of his work become biased and detrimental to certain parties. Fogarty et al. (2000) mentions that there are 3 elements which form the basis of role stress. The three elements are role conflict, role ambiguity and role overload.

Individuals who are faced with a high level of role conflict, role ambiguity and role overload will experience anxiety, become more dissatisfied and do work less

effectively than other individuals. 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 overall auditor performance (Sari and Suryawana, 2015).

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 who deal 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:

H2: Role stress has a significant effect on auditor performance

C. *Self-efficacy and auditor performance*

Self-efficacy is a perception or belief about one's own abilities. Self-efficacy is a person's belief that he can carry out a task at a certain level, which affects personal activities towards achieving goals. Furthermore this relationship can also show a relationship with performance auditors with high self-efficacy affect the performance of auditors than auditors who have low self-efficacy. This explains that auditors who have high self-efficacy will feel confident and trust able to do the audit work as well as possible.

With high self-efficacy, the auditor believes that he can complete the audit task as well as possible without thinking about the role pressure he is facing. In accordance with the social cognitive theory of Bandura (1986) that the belief in one's own abilities will affect their work. Based on a theoretical study and some previous research results, this study states the third hypothesis as follows:

H3: self-efficacy has a significant effect on auditor performance.

D. *The moderating effect of emotional quotient on the relationship between healthy lifestyle, role stress, self-efficacy and audit performance.*

Emotional Quotient is an ability possessed by individuals to be able to use their feelings optimally to recognize themselves and the surrounding environment. Furthermore, emotional intelligence intended by researchers is the ability of individuals to recognize their feelings so they can regulate themselves and cause motivation in themselves to improve their quality of life and be able to empathize and foster good relations with others.

Implementation of a healthy lifestyle can be applied in daily 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.

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 is facing 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. When role expectations are not clearly understood and employees are unsure what to do. Prolonged role ambiguity can foster job dissatisfaction, erode confidence, and hinder performance. With the emotional quotient, someone will have a self-regulation where it will be easy to adapt to the environment, and motivated to take initiatives such as approaching and communicating well so that unclear roles can be eliminated.

When an employee has confidence in the task being done in a particular situation, the success in completing the task is higher. The greater the chance of completing the task if followed by a high level of confidence (self-efficacy). Special factors such as empathy, self-discipline and initiative is able to influence one's self-confidence, these factors are known as (Emotional Quotient), in other words the presence of emotional quotient will affect the relationship between self-efficacy and auditors' performance. Based on a theoretical study and some previous research results, this study states the fourth hypothesis as follows:

H4: Emotional quotient moderates the effect of healthy lifestyle, role stress and self-efficacy on auditor performance

III. RESEARCH METHODS

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. Analysis unit in this study is the individual, the Government internal auditor.

Variable	Min.	Max.	Means
<i>Healthy Lifestyle (X1)</i>	1	5	3,556
<i>Role Stress (X2)</i>	1	5	3,401
<i>Self-efficacy (X3)</i>	1	5	3,551
<i>Emotional Quotient (Z)</i>	2	5	3,800
<i>Auditor Performance (Y)</i>	1	5	3,607

Table 1:- Variable Descriptive Statistics

In this study, we use reliability test to determine the extent to which the measurement results remain consistent if done twice or more of the same symptoms using the same measuring instrument. A variable is said to be reliable if it

The objects in this study were conducted at the Inspectorate of Makassar, Inspectorate of Gowa and Inspectorate of Maros (some Inspectorate offices in south Sulawesi in Indonesia). The survey technique is used to look for facts on the determinants that affect the increase in auditor performance produced by Inspektorat Kota Makassar, Inspektorat Kabupaten Gowa and Inspektorat Kabupaten Maros.

A. Population and sample

The population of this study are auditor internal who work for Inspectorate office in thress cities in Sulawesi Island, Indonesia, namely Makassar, Gowa and Maros. 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 Makassar, Inspectorate of Gowa and Inspectorate of Maros. The sample consist of a total of 60 auditors from 3 inspectorate offices. Questionnaires were sent directly to targeted respondents and 39 responses.

B. Measurement

This research studied five variables called healthy lifestyle, role stress, self-efficacy, emotional quotient and auditor performance. These variables were measured by using the instruments already used and developed in previous researches, instrument for healthy lifestyle from Jones et al (2010), role stress from Agustina (2009), self-efficacy from Kowlozki et al. (2001), emotional quotient from Imelda (2013) and audit performance from Putri and Suwito (2015).

IV. RESULTS

A. Statistic Descriptive and Reliability Test

Based on the result of data tabulation on 39 questionnaires show that healthy lifestyle, role stress, self-efficacy, emotional quotient and audit performance in 3 inspectorate in South Sulawesi in Indonesia are good enough based on the respondents' perception in this study.

has a *Cronbach Alpha value* > 0.60 (Sekaran, 2016). The following are the results of testing the reliability of research data:

Reliability testing Result

Variable	Alpha coefficient Standard	Crronbach's Alpha	Results
Healthy Lifestyle (X1)	0,60	0,857	Reliable
Role Stress (X2)	0,60	0,886	Reliable
Self-Efficacy (X3)	0,60	0,717	Reliable
Emotional Quotient (Z)	0,60	0,855	Reliable
Kinerja Auditor (Y)	0,60	0,803	Reliable

Table 2:- Reliability Testing Result

B. Regression Analysis

After conducting data characteristic processing, descriptive statistic and reliability test, then this research conducted further analysis by using *Moderated Regression Analysis* (MRA). This regression analysis was carried out with two stages of testing. The first step is multiple regression without moderation. The second step is a regression that is done with emotional quotient moderation variables.

➤ *Regression Analysis without Moderation Variable.*

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

Regression Test Results without Moderation Variable

Variable	Coefficient	T	Sig.	Results
Constanta	2,506			
Healthy Lifestyle	0,335	2,648	0,012	Sig.
Role Stress	-0,496	-2,692	0,011	Sig.
Self-efficacy	0,384	3,422	0,002	Sig.

$\alpha = 5\% = 0,05$

R Square = 0,495

Table 3:- Regression test without moderation variable result

Based on the results of the regression test above, mathematical equations can be arranged as follows:

$$Y = 2,506 + 0,335X1 - 0,496X2 + 0,364X3 + e \dots (1)$$

From the equation above shows that the coefficient values for two independent variables are positive and one variable is negative. This indicates that the influence of healthy lifestyle and self-efficacy variables is directly proportional to auditor performance while role conflict is inversely proportional to auditor performance.

Table 3 also shows that the healthy lifestyle, role stress and self-efficacy variables show a significant influence on auditor performance. This can be seen from the probability value smaller than 0.05, where the probability value for Healthy lifestyle is 0.355, role stress is 0.011 and self-efficacy is 0.002. 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 0.495 or 49.5%. These results

indicate that auditor performance variables are influenced by 49.5% by healthy lifestyle (X1), role stress (X2), Self-efficacy (X3). The remaining 50.5% is influenced by other variables outside the independent variables examined in this study.

➤ *Regression Analysis with Emotional Quotient Moderation Variable*

The results of multiple regression testing with emotional quotient (Z) moderation variables can be seen in the following table:

Regression Test Results with Z Moderation Variable

Variable	Coefficient	T	Sig.	Results
Constanta	2,759			
Healthy Lifestyle	0,111	2,983	0,005	Sig.
Role Stress	-0,149	-2,827	0,008	Sig.
Self-efficacy	0,120	3,729	0,001	Sig.

$\alpha = 5\% = 0,05$

R Square = 0,535

Table 4:- Regression test results with Z moderation variable

The coefficient of determination R square in the test results above shows the value of 0.535 or 53.5%. These results indicate that auditor performance variables are influenced by 53.5% by healthy lifestyle (X1), role stress (X2), and self-efficacy (X3) after interacting with emotional quotient (Z) variables. The remaining 46.5% is influenced by other variables outside the independent variables examined in this study.

Based on the results of the regression test after interacting with the emotional quotient variable (Z), it can be arranged mathematical equations as follows:

$$Y = 2,759 + 0,111X1.Z - 0,149X2.Z + 0,120X3.Z + e \dots (2)$$

From table 5.16, it is known that after healthy lifestyle variables interact with emotional quotient (moderation) have a probability value of 0.005 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 0.111 which means that the emotional quotient

variable strengthens the effect of healthy lifestyle on auditor performance.

The interaction of role stress variables with emotional quotient (moderate) 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 -0.149, which means that the emotional quotient variable strengthens the effect of role stress on auditor performance.

In addition, the interaction of self-efficacy variables interacting with emotional quotient (moderation) has a probability value of 0.001 below the standard significance value of 0.05. This shows that emotional quotient can moderate the effect of self-efficacy on auditor performance. The coefficient for the interaction of self-efficacy and emotional quotient variables is positive 0.120, which means that the emotional quotient variable strengthens the effect of self-efficacy on auditor performance.

V. DISCUSSION

A. Healthy Lifestyle Has a Significant Effect on Auditor Performance

Test results show that the proposed hypothesis is accepted. Thus the hypothesis that 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 the performance of auditors at Inspectorate of Makassar, Inspectorate of Gowa and Inspectorate of Maros. 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, not only helps 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 pressure 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 activeness and eating patterns, whereas 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, the auditor will be more productive in improving performance.

B. 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 auditors of the Inspectorate of Makassar, Inspectorate of Gowa and Inspectorate of Maros. Role pressure 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 pressure can affect an auditor's performance.

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 pressure 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 pressure 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 individual perceptions and characteristics of certain roles and what has actually been achieved by the individual when he is performing a specific role so as to achieve conditions where a person 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 or role pressure 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) 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 did not significantly influence auditor performance. This is because role pressure is high enough not to reduce motivation and job satisfaction so that auditors are challenged in improving their performance even though role pressure 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.

C. Self-efficacy Has a Significant Effect on Auditor Performance

The test results show that the proposed hypothesis is accepted. Thus the hypothesis that self-efficacy 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 self-efficacy affects auditor performance at Inspectorate of Makassar, Inspectorate of Gowa and Inspectorate of Maros. The meaning is that the higher self-efficacy an auditor has in carrying out audit assignments will have a good impact on their performance.

The results of this study are in accordance with social cognitive theory by Bandura (1986) which states that self-efficacy is a belief or belief that someone has in carrying out a task will affect personal activities towards achieving goals. In this case, auditors who have confidence in carrying out audit assignments are able to influence their work and goals so that the auditor's performance is increasing.

The results of this study are also supported by the results of Hasnidar's research (2018) and Chen et al. (2000) which states that generally self-efficacy shows a significant positive relationship with performance. This was also stated in the research of Iskandar and Sanusi (2011) that auditors with high self-efficacy influence auditor performance rather than auditors who have low self-efficacy. This is also in line with research conducted by Sanusi et al. (2015) which states that self-efficacy has a significant effect on auditor performance. This study is not in line with the results of research found by Nadhiro (2012) which states that self-efficacy has no effect on auditor performance. This could have been caused because in Nadhiro's (2012) study only looked at aspects of their self-confidence, while the research conducted by this researcher focused more on the aspects of self-confidence and understanding of tasks by auditors. Judging from the description of the variables (table 5.11) that understanding the task is an indicator / dominant aspect forming the self-efficacy variable.

Based on the results of this study, it can be concluded that self-efficacy has a significant positive effect on auditor performance. This explains that the higher the self-efficacy felt by the auditor in carrying out the audit task, the auditor's performance will be better.

D. Self-efficacy Has a Significant Effect on Auditor Performance

The test results show that the proposed hypothesis is accepted. The meaning of emotional quotient moderates the relationship between healthy lifestyle, role stress and self-efficacy on auditor performance. These findings indicate that emotional quotient significantly strengthens the influence of healthy lifestyle, role stress and self-efficacy on auditor performance at the Inspectorate of Makassar, Inspectorate of Gowa and Inspectorate of Maros.

The results show that the results for emotional intelligence strengthen the relationship of a healthy lifestyle to auditor performance. This shows that the higher emotional intelligence strengthens the relationship between healthy lifestyle and auditor performance. Emotional quotient is the ability of individuals to encourage their feelings so as to increase self-confidence and increase motivation to improve the quality and ability to empathize and foster relationships well. Emotional intelligence is related to the application of a healthy lifestyle (healthy lifestyle) where emotional intelligence and a healthy lifestyle can also affect individuals in overcoming problems related to themselves, including at work. The application 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 that oppose self-discipline and initiative, these factors are also often referred to as emotional intelligence, in other words emotional intelligence can improve the relationship of healthy lifestyle to auditor performance.

The results also show that emotional intelligence moderates the influence of roles on auditor performance. This shows that the higher emotional intelligence strengthens the relationship between stress and audit performance. In role theory explains that individuals dealing with high levels of conflict and unclear roles will overcome difficulties. Become more dissatisfied and do work less effectively than others. With the existence of emotional intelligence will further increase the accountability of auditors relating to emotional intelligence relating to social management so that conflicts of interest can be negotiated and disagreement can be done to get the same goal. With high emotional intelligence, role expectations that are not clearly agreed upon by auditors that can foster job satisfaction, erode confidence and increase ability to overcome difficulties with motivation that enhance safety will be easily motivated to do such commitments to accomplish. The results of this study are research conducted by Afifah et al. (2015) which explains about auditors who have emotional intelligence who can manage their emotions well so that auditors can solve problems about role stress. By having a good emotional quotient, an auditor can improve their performance because it is supportive with which to support the uncomfortable and stressful.

The results showed that emotional quotient can significantly moderate the effect of self-efficacy on auditor performance. This shows that the high emotional quotient strengthens the relationship of self-efficacy to auditor

performance. Self-efficacy is a condition of a person's motivation based on what they believe more than what is objectively true (Bandura, 1997). Personal perceptions like these play an important role in developing one's intentions regarding their chances of successfully achieving certain tasks. When an employee has the confidence to complete certain tasks in certain situations, success in completing tasks is also higher. The probability of a task will increase if accompanied by a high level of self-confidence (self-efficacy). High confidence can be obtained from special factors such as empathy, self-discipline and initiative, which can affect one's confidence. Special factors are known as emotional intelligence (emotional quotient). The results of this study are in line with research conducted by Wiguna (2014) and Afifah (2015) who explain that emotional quotient increases empathy, self-discipline and auditor initiative that affects a person's self-confidence. Thus the relationship between self-efficacy and auditor performance is strengthened by emotional quotient. Through emotional intelligence, auditors are able to control the drive for self-control and empathy. Self-control is related to the ability to understand oneself so as not to lose self-control that can cause self-defeating, while empathy is related to the ability to understand others to avoid actions that can harm others. With self-control and empathy, ethical decisions can be obtained.

VI. CONCLUSION

This study was conducted to 60 auditors from 3 Inspectorate in three cities in Indonesia. The final data consists of 39 responses were then used to test the hypotheses proposed. This study found that healthy lifestyle affects the auditor's performance. It can be interpreted that the higher the healthy lifestyle will lead to the higher auditor performance. Role stress affects the auditor's performance. It can be interpreted that role stress is an obstacle that affects auditor performance. Self-efficacy affects auditor performance. It can be interpreted that the higher the self-efficacy, the higher the auditor's performance will be. Emotional quotient moderates the effect of healthy lifestyle relationships, role stress and self-efficacy on auditor performance.

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