

# Effect of work stress on auditor performance in the financial audit board of the republic of Indonesia representative of North Sulawesi province

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**ABSTRACT** - The purpose of this research to determine the effect of job stress on auditor performance. The research is located in the financial inspection body of the Indonesian republic, representative of North Sulawesi province. The method used in data collection, namely: using questionnaires, interviews and direct observation in the field, using respondents as much as thirty-five auditors. Data analysis model used in this research, including instrument test and hypothesis test by using simple linear regression analysis. The results showed that in t test the level of work stress affects the performance of auditors at the financial auditing body of the Indonesian republic, representative of North Sulawesi province, although not significant because work stress affect only performance as much as 0.02%. Based on the result of simple linear regression test with sig value  $0,808 > 0,05$  and t count  $0,245 < 1,696$  from t value table, so it can be concluded that work stress does not have significant effect.

**Keywords:** Job Stress, Audit Performance

## 1. Introduction

In the Indonesian republic, central and local government financial statements, audited by the auditor of the Indonesian republic's financial auditing body, the representative of North Sulawesi province, which is the central government's representative to exercise control over local government financial management. This is in accordance with the mandate of the 1945 Constitution of the third amendment of Chapter VIII A article 23E, the law no.15 of 2004, and the law no. 15 of 2006 stating that the financial auditing body is authorized to review the state financial statements.

Auditing a financial statement by an auditor can not be avoided anymore. This is an important requirement for every government agency, before policy makers make decisions. The auditor becomes a profession that many people expect, to put confidence in the internal examination and supervision provided. A good auditor's performance is one of the key conditions for the success of a government agency.

Auditor performance is a manifestation of work done in achieving better work, or more prominent towards the achievement of organizational goals. According to Goldwasser, (1993) the achievement of better auditor performance must be in accordance with the standard and certain period of time, namely: first, the quality of work in completing the work, based on all skills and knowledge owned auditor. Second, the quantity of work, namely: the amount of work that is the responsibility of the auditor's work, as well as the ability to utilize facilities and infrastructure supporting the work. Third, the timeliness, namely: the accuracy of time available in completing the work. Based on the above background, the researchers are interested to examine about the Effect of Job Stress on Auditor Performance at the State Audit Board of the Republic of Indonesia Representative of North Sulawesi.

## II. Research Methods

This research uses quantitative methods, where the quality of research instruments can be proved by the validity and reliability of the instruments, as well as the quality of data collection that is pleasing to the accuracy of the means used to collect the data. The measuring tool used by the researcher is by using the rating scale, which is intended to provide an assessment of an assessment object. In the measurement using the rating scale more focus on the measurement of linkert scale. According Sugiyono, (2013) Likert scale is used to measure attitudes, opinions and perceptions of a person, or a group of people about social phenomena. Likert scale measurement is a written response (questionnaire / questionnaire), and respondents generated, as well as questions made in the form of check list.

### 2.1. Data Analysis Technique

#### 1. Test Validity and Reliability

##### a. Validity Test

According to Arikunto (2002) in Priyatno (2013) states that validity is a measure that indicates the validity level of a research instrument. A valid research instrument has high validity, otherwise if the instrument is less valid, it means that the validity is low. Invalid item questionnaires must be removed or corrected (Priyatno,2013). Validity test with Pearson correlation method is an analysis by correlating each item score with total score. The correlation coefficient will be compared with a significant distance of

95% = 0.05. The r value obtained is associated with table r, when r arithmetic > r table, then the items in the questionnaire are declared invalid.

b. Test Reliability

According Priyatto (2013) a measuring device is said to be reliable, if the tool when measuring a symptom at different times, always shows the same results. *Cronbach's Alpha* is a very suitable method used on scale scores (eg 1-4 or 1-5). According to Sekaran (2003) in Priyatto (2013), decision making for the reliability test is as follows:

- *Cronbach's Alpha* <0,6 = bad reliability
- *Cronbach's Alpha* 0,6 – 0,79 = reliability is accepted
- *Cronbach's Alpha* 0,8 – good reliability.

Meanwhile, according to Nunnally in Priyatno (2013), the measuring device can be said to be reliable, if the reliability value is > 0.600, where 0.600 is the standardized value of reliability according to Nunnally's statement, it can be concluded that the measuring device is reliable if Cronbach's Alpha > 0.600.

2. Simple Linear Regression Test

A simple linear regression analysis is used to determine the effect of one independent variable with one dependent variable. This analysis is also useful to predict the value of the dependent variable, if the value of the independent variable increases or decreases, as well as to know the direction of positive and negative relationships. Simple linear regression equation:

$$Y = a + bX$$

Information :

Y : Dependent variable (Auditor Employee Performance)

a: Constants

b : Regression Coefficient

X : Independent Variables (Working Stress)

Simple linear regression analysis was used in this research, to test the effect of independent variable (X), that is work stress, while auditor performance is dependent variable (Y) in this research.

3. Calculation of coefficient of determination

Determination analysis is used to know the percentage, the influence of independent variable to the dependent variable ( Priyatno, 2013).

$Cd = r^2 \times 100\%$
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Information : Cd = Coefficient of determination

R = Pearson Correlation Coefficient

The result of determination analysis can be seen in Summary Model output from result of regression analysis.

4. Test the hypothesis with the test of significance of individual parameters (t test).

Partial test is used to know, whether in the regression model for independent variables significantly affect the dependent variable. Test t-test can be done by comparing t count with t table with significant level used  $\alpha = 5\% : 2 = 2,5\%$  (two-sided test), with degrees of freedom  $df = (nk-1)$ , where (n) is the amount of data and (k) is the number of independent variables (Priyatno, 2013). Criteria for acceptance and rejection of hypotheses are:

- 1) If t count > t table then Ha accepted (have significant influence)
- 2) If t count < t table, then Ho accepted (not significant)

**2.2. The definition of operational variables**

The operational definition of the variable is the determination of the variable so that it becomes a measurable variable. This definition describes the particular way used by researchers in operating variables, allowing other researchers to replicate measurements, in the same or different ways, in developing the same or different ways, by developing better ways of measuring variables.

**Table 2.1 Operational definition**

Variables	Indicator	Item
X (work stress)	> Role conflict	

	I have to work super fast in completing my work	3
	My work has a large amount of conflict, I think.	10
	➤ Double role	
	I get a job that does not match the position given	4
	➤ Excessive Workload	
	The workload is too much for me	2
	I was given several tasks	6
	I have an excessive workload	7
	➤ Absence of Control	
	I do not have enough time to finish all the work	1
	I did not get a detailed explanation of the assignment	5
	➤ Responsible	
	I do not like work that is beyond my ability	8
	I have a great responsibility	9
Y (auditor performance)	➤ Work result	
	Completed the task on time	1
	Meet existing work standards	2
	The amount of work fulfills the expected demands.	3
	➤ Behavior	
	I finished the job even though it was not my main job	4
	I do a good job even without clear company operating standards	5
	I can do several jobs simultaneously	6
	Jobs with great responsibilities can be well resolved	9
	➤ Attribute	
	I can finish the job even though the workload is excessive	7
	Demonstrate the spirit or try to give the best possible work	8
	Jobs provided in accordance with the abilities and skills I have	10

### III. Discussion

**Table 3.1 Description of Respondents Data**

Respondents	Amount
Questionnaire distributed	35
The questionnaire did not return	3
The questionnaire returned but could not be processed	0
The questionnaire is processed	32

Source: Primary data is processed

Based on table 3.1 questionnaires distributed to the respondents of 35 questionnaires, while 3 other questionnaires are not returned, so the rest of the questionnaire that can be processed as many as 32 questionnaires. In this study, the characteristics to be

known are gender, age, education, tenure and relationship status. To be more clear about the respondent's self, can be seen on the following characteristics, which shows the amount of percentage.

1. Characteristics of Respondents by Sex.

**Table 3.2 Number and Percentage by Sex**

V		Frequency	Percent	Valid Percent	Cumulative Percent
A	Men	18	56.2	56.2	56.2
L	Women	14	43.8	43.8	100
I	Total	32	100	100	
D					

Source: Primary data is processed

Based on table 3.2 it can be seen that the respondents in this study, men as many as 18 people or 56.2 % and 14 women or 43.8%.

2. Characteristics of Respondents by Age

**Table 3.3 Amount and Percentage of Respondents by Age**

V		Frequency	Percent	Valid Percent	Cumulative Percent
A	26 - 30	10	31.2	31.2	31.2
L	31 - 40	19	59.4	59.4	90.6
I	41 - 50	3	9.4	9.4	100
D	Total	32	100	100	

Source: Primary data is processed

Based on table 3.3 above can be seen the respondents aged 26 -30 as many as 10 people or 31.2%, aged 31-40 as many as 19 people or 59.4%, the last aged 41 -50 as many as 3 people or 9.4%.

3. Characteristics of Respondents by Education.

**Table 3.4 Number and Percentage of Education Respondents**

Education	Frequency	Percent	Valid Percent	Cumulative Percent
Strata 1	26	81.2	81.2	81.2
Strata 2	6	18.8	18.8	100
Total	32	100	100	

Source: Primary data is processed

Based on table 3.4 above shows that respondents with level of strata 1 as many as 26 people or 81.2%, for level of strata 2 as many as 6 people or 18.8%.

4. Characteristics of Respondents According to Work Period

**Table 3.5 Amount and Percentage of Respondents by Work Period**

V	Work Period	Frequency	Percent	Valid Percent	Cumulative Percent
A	0-3	2	6.2	6.2	6.2
L	3-5	3	9.4	9.4	15.6
I	5-10	19	59.4	59.4	75
D	>10	8	25	25	100
	Total	32	100	100	

Source: Primary data is processed

Based on table 3.5 above can be seen that respondents who have a working period of 0 -3 years amounted to 2 people or 6.2%, the working period of 3-5 years amounted to 3 people or 9.4%, the working period of 5-10 years amounted to 19 people or 59.4%, and the last ten years > 10 years totaling 8 people or 25.0%.

5. Characteristics of Respondents by Relationship Status

**Table 3.6 Number and Percentage of Respondents by Relationship Status**

	Relationship status	Frequency	Percent	Valid Percent	Cumulative Percent
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Valid	Married	7	21.9	21.9	21.0
	Single	25	78.1	78.1	100
	Total	32	100	100	

Source: Primary data is processed

Berdasarkan tabel 3.6 diatas dapat memperlihatkan bahwa status hubungan yang belum menikah berjumlah 7 orang atau 21,9%, dan untuk status hubungan yang sudah menikah berjumlah 2 orang atau 78,1%.

### 3.2 Analysis

#### 1. Validity test

Validity test is used to measure a valid or invalid questionnaire, using SPSS version 20 software.. This test is done by using pearson correlation, that is by calculating the correlation, between the values obtained from the questions

**Table 3.7 Test of Work Stress Validity (X)**

Number	Question	R	Information
1	P1	699	Valid
2	P2	719	Valid
3	P3	146	Invalid
4	P4	535	Valid
5	P5	442	Valid
6	P6	347	Valid
7	P7	815	Valid
8	P8	347	Valid
9	P9	018	Invalid
10	P10	558	Valid

Source: Primary data is processed

Based on the results of table 3.7 above can be seen that there are two items statement for the variable work stress is not valid. Both item number.3 and number.9 have pearson correlation below the table R limit for n.32, ie 0338, so both items are removed. Then, the researcher re-tested the instrument item 1,2,4,5,6,7,8,10.

**Table 3.8 Test of Work Stress Validity (X)**

Job Stress (X)			
Number	Question	R	Information
1	P1	699	Valid
2	P2	719	Valid
4	P4	535	Valid
5	P5	442	Valid
6	P6	347	Valid
7	P7	815	Valid
8	P8	347	Valid
10	P10	558	Valid

Source: Primary data is processed

The second test, showing all valid items with conditions above the minimum limit R table, namely: 0.338.

**Table 3.9 Performance Validity Test (Y)**

Performance (Y)			
Number	Statement	R	Valid
1	P1	823	Valid
2	P2	696	Valid
3	P3	789	Valid
4	P4	632	Valid
5	P5	583	Valid

6	P6	643	Valid
7	P7	788	Valid
8	P8	624	Valid
9	P9	761	Valid
10	P10	643	Valid

Source: Primary data is processed

Based on table 3.9 above can be seen that all the items question for performance variables, has a value of pearson correlation that is significantly above the minimum limit of 0.338. So it can be concluded that all the questions for the performance variable are valid..

## 2. Test Reliability

**Table 3.10 Table Test Level of Work Stress Reliability Reliability Statistics**

Cronbach's Alpha	N of Items
.732	8

The table above is the result of reliability test, research instrument using SPSS software. Where the minimum number of Cronbach's Alpha is 0.6. The test results get the value of 0.725 from the test instrument of work stress variable, this indicates that the instrument is quite reliable to use, because of the consistency level of respondents in answering items statement.

**Tabel 3.11 Table test level of performance realibility Reliability Statistics**

Cronbach's Alpha	N of Items

After tested job stress variable, then researcher continue reliability test for instrument of performance variable. The table above is the result of instrument reliability test, research using SPSS software. Where the minimum number of Cronbach's Alpha is 0.6. The test results obtained a value of 0.917 from the instrument of performance variable testing, which indicates that this instrument is very reliable to use, because the level of consistency of respondents in answering items statement

**Table 3.12 Test Reliability**

Number	Statement	Alpha Value	Information
1	X	0.732	Reliable
2	Y	0.917	Reliable

## 3. Simple Linear Regression Test

A simple linear regression analysis is a linear relationship, between an independent variable (X) and a dependent variable (Y). This analysis is to know the direction of relationship between variables.

**Table 3.13 Coefficient Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.045 <sup>a</sup>	.002	-.031	5.632

a. Predictors: (Constant), score\_x

The value of R is the symbol of the coefficient. In the table above the correlation value is 0.45. This value can be interpreted that the relationship between the two variables are in sufficient category. Through the table above also obtained the value of R square or coefficient of determination, which shows how good model of regression model formed by the interaction of independent variables and dependent variables. The value of determination coefficient obtained is 0.02%. So it can be interpreted that the independent variable X has a contribution influence of 0.02% to variable Y, and the remaining 0.98% influenced by other variables, such as high salary, work motivation, professionalism and work environment. However, this statement should be re-examined because it is only a research hypothesis.

**Table 3.14 Significant Value Test**

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.902	1	1.902	.060	.808 <sup>b</sup>
	Residual	951.567	30	31.719		
	Total	953.469	31			

a. Dependent Variable: score\_y

b. Predictors: (Constant), score\_x

The significant test table above, used to determine the level or linearity of the regression. Criteria can be determined based on a significant value test (Sig), provided that the Sig value <0.05. Based on the above table, obtained sig = 0.808 means Sig > significant criteria (0.05). Thus the regression equation model based on the research data is not significant, or the model of the regression equation does not meet the criteria.

**Table 3.15 Simple Regression Coefficient**

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	37.096	6.955		5.334	.000
score_x	-.055	.225	.045	.245	.808

a. Dependent Variable: score\_y

The result of simple regression coefficient above shows the value of constant coefficient is 37.096 free variable (X) is equal to -0,055. So obtained regression equation  $Y = 37.096 + 0.055 X$ . Based on the above equation is known constant value of 37.096. Mathematically, the value of these constants states that at the time of work stress 0, then the performance has a value of 37.096. Furthermore, the negative value (-0.055) contained in the free variable regression coefficient (work stress) with the dependent variable (performance) is not unidirectional, where each increase of one unit of stress variable will cause a performance decrease of 0.055.

**4. Hypothesis Testing with Test T**

**Table 3.16 Simple Regression Coefficient**

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig
	B	Std Error	Beta		
(Constant)	37.096	6.955		5.334	.000
Job Stress	-0.55	.255	.045	.245	.808

a. Dependent Variable: Kinerja Y

Furthermore, to determine whether the effect is significant or not, then the value of the regression coefficient of the stress variable (X), it will be tested significance. The hypothesis (conjecture) in the first t test is:

1. H0 = Working Stress (X) has no significant effect on performance (Y)
2. Ha = Work stress (X) has a significant effect on performance (Y), with the level of confidence used is 95%, then the value a = 0.05, the basis of decision making in t test, First:

1. . H0 = received and Ha rejected if the value of t count < t table or if the value of Sig. > 0.05.
2. Ha = . Ha = rejected and H0 accepted if the value of t count > t table or if the value of Sig. < 0.05. The formula for finding T table values is :

T table - (the level of trust divided by 2, the number of respondents minus the number of independent variables minus 1), or if written in formulas, then the formula as follows:

$$T \text{ table} = (a / 2; n-k-1) \quad T \text{ table} = (0,05 / 2; 32-1) \quad T \text{ table} = (0,05,32)$$

T table = number 0.05; 31. Then in the search on the distribution of t table value found t table value of 1.696.

1. H0 = received, since T count is smaller than T table (0.245 < 1.696), with Sig 0.808 > 0.05
2. Ha = rejected, because T table is larger than T arithmetic, with Sig greater than 0.05

Referring to primary data coming from auditor field officer, at the financial auditing agency of the republic of indonesia, representative of north sulawesi province, the author test the truth of the hypothesis:

- a. There is no significant influence of work stress partially on auditor performance.
- b. The existence of significant influence from work stress partially to auditor performance.

Scientifically too, this research data states quite clear, that the value of t arithmetic, ie 0.245 smaller than the value of t table 1.696, that is significant value 0.808 greater than 0.05. While the value of determination coefficient obtained is 0.02% , , so it can be interpreted that the independent variable X has a contribution influence of 0.02% to variable Y, and the remaining 0.98% influenced by other variables, such as high salary, work motivation, work environment, professionalism and long working. However, this statement should be re-examined as only the hypothesis of the researcher. From the above statement, the authors conclude that the initial hypothesis that mention work stress has no significant effect on the auditor's performance is correct, while the second hypothesis stating work stress is a significant influence on the performance of auditors, it is not true.

Researchers then tried to test whether there is a relationship between age and duration of work against stress levels. The respondents aged 26-36 years aged 10 people, showed a relationship that is not strong between work stress with the value of determination coefficient 0.05%. While respondents aged 31-40 years amounted to 19 people, showing a relationship that is not strong between work stress with coefficient value of determination 0.48%. While respondents aged 40-50 years amounted to 3 people, showed a fairly strong relationship between job stress with the coefficient of determination 0.03%. It can be concluded, based on the age with the highest stress level, that is 40-50 years old respondents whose R squares are 0.34%. Then, the researchers tried to see whether there is a relationship between the working period of stress levels. The same respondents work 0-3 years amounted to 2 people, showed no relationship with the coefficient of determination, 1%. The respondents whose working period 3-5 years amounted to 3 people, showing a strong relationship with the coefficient of determination 0.9%. The respondents whose working period of 5-10 years amounted to 19 people, showed no relationship with the coefficient of determination, 1%. The respondents whose working period > 10 years amounted to 8 people, showed no relationship with the coefficient of determination, 0.02%. Can be concluded based on the working period experiencing the highest level of stress, the respondents whose working period of 5-10 years.

**IV. Conclusion**

The purpose of this research to determine the effect of job stress on auditor performance. The research is located in the financial inspection body of the Indonesian republic, representative of North Sulawesi province. The method used in data collection, namely: using questionnaires, interviews and direct observation in the field, using respondents as much as thirty-five auditors. Data

analysis model used in this research, including instrument test and hypothesis test by using simple linear regression analysis. The results showed that in t test the level of work stress affects the performance of auditors at the financial auditing body of the Indonesian republic, representative of North Sulawesi province, although not significant because work stress affect only performance as much as 0.02%. Based on the result of simple linear regression test with sig value  $0,808 > 0,05$  and t count  $0,245 < 1,696$  from t value table, so it can be concluded that job stress has no significant effect on their performance in the field.

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