



## The effect of healthy lifestyle and psychological well-being on auditor performance moderating by auditor integrity

Rezki Fitriani<sup>1</sup>, Arifuddin<sup>2</sup>, Aini Indrijawati<sup>3</sup>

<sup>1,2,3</sup>Hasanuddin University

<sup>1</sup>[Reskiekki0597@gmail.com](mailto:Reskiekki0597@gmail.com), <sup>2</sup>[arifuddin.mannan@gmail.com](mailto:arifuddin.mannan@gmail.com), <sup>3</sup>[ainiindrijawati@gmail.com](mailto:ainiindrijawati@gmail.com)

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### ABSTRACT

This study aims to find out how the influence of healthy lifestyle and psychological well-being on auditor performance is moderated by auditor integrity. The study used multiple regression analysis methods and moderation regression analysis. The population of this study is the auditors of the Inspectorate in South Sulawesi Province. Sampling of the respondents was carried out by purposive sampling. The results show that, healthy life style and psychological well-being have a positive and significant effort on auditor performance. The result also shows that, auditor integrity becomes a moderator between positive and significant effort healthy lifestyle on auditor performance, although on the other side can't be a moderator between psychological well-being on auditor performance.



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## INTRODUCTION

Rijal and Abdullah (2020) explain that the profession as an auditor is "a profession that is a bridge between financial report makers and financial statement users". Therefore, auditors are expected to always maintain their independence by being objective and impartial to one party. Independence itself can be interpreted as an absolute thing which means not easily influenced, because audit assignments are carried out in the public interest, namely ensuring that the audits carried out by auditors are of good quality for the realization of quality financial reports as well. Due to the vital role of the auditor as a third party that checks the correctness of the information provided by the company, the auditor is required to provide good performance in every assignment he receives.

Regarding the opinion issued by the auditor and is a representation of audit quality, the current reality illustrates that the expected audit quality seems to have been neglected, this is not an exaggeration due to several cases that have occurred. In Indonesia itself, various cases of irregularities committed by auditors have occurred several times. Starting from PwC which gave an Unqualified Opinion (WTP) to Asuransi Jiwasraya even though the company suffered a loss, KAP KPMG-SSH who bribed tax officials, violations of audit standards by AP Kasner Sarumpaa on the audit of the financial statements of PT. Garuda Indonesia, as well as various cases that befell EY partner KAPs in Indonesia, such as the cases reported by Tempo.Co, namely the Public Accounting Firm partner of Ernst & Young's (EY) in Indonesia, namely KAP Purwantono, Suherman & Surja agreed to pay a fine of US\$ 1 million (approximately Rp. 13.3 billion) to US regulators for failing to audit their client's financial statements. This is a separate alarm related to the waning of moral values applied in the ethics of the public accounting profession itself (Kampai, 2020).

This study also refers to the research of Rijal and Abdullah (2020) which in their research reveals several factors that have a high level of influence on audit quality are a healthy lifestyle (healthy lifestyle), psychological well-being, and self-efficacy. Paramitha (2014) explains a healthy lifestyle involves the rules for achieving physical and spiritual health, namely by achieving physical health and achieving spiritual health. This research then tries to develop it by adding a moderating variable, namely auditor integrity as part of the renewal of the research. Pambajeng and Siswati (2017) explain "psychological well-being is a psychological state of a person who is healthy so that it has a positive effect on his life."

The application of a healthy lifestyle can affect the fitness of an auditor which has the potential to increase concentration in carrying out his audit assignments. By taking time to rest, the body can return to fitness after activities that require a lot of thought and involve many limbs to move. Therefore,

it is very important for an auditor to have sufficient rest time to restore fitness and keep the body healthy, avoiding stress, depression, and errors that may occur in carrying out their assignments.

In addition, factors that are thought to influence the performance of auditors are psychological well-being. Psychological well-being is a mental condition of individuals who have a positive attitude towards themselves and others. This positive attitude is characterized by the ability to make their own decisions and regulate their behavior appropriately. Ryff (1995) explains that "The individual concerned can also create and manage an environment that suits his needs, has a purpose in life and makes life more meaningful, and tries to explore and develop himself". By having a good level of psychological well-being, individuals can work optimally because psychological well-being will make them more comfortable at work and not experience stress or depression caused by complex tasks. Therefore, having a good level of psychological well-being will affect the improvement of audit quality by an auditor.

Furthermore, it is related to the integrity of the auditor. According to the Ethical Principles of the Indonesian Accountant Profession, in order to maintain and increase public trust, each auditor must account for his professionalism through the highest possible integrity. Gaol (2017) explains that integrity is a quality that is the basis (benchmark) for auditors in testing the decisions they make. Integrity requires an auditor to be honest, transparent, responsible, courageous, and wise in carrying out his audit duties.

Auditor performance is a work achieved by a person in carrying out the tasks assigned to him based on skills, experience, and seriousness of time measured by considering quantity, quality, and timeliness (Trisaningsih, 2017). Another opinion was expressed by Azhar (2013) which states that the performance of the auditor is a public accountant who carries out an objective examination of the financial statements of a company or other organization with the aim of determining that the financial statements present fairly in accordance with generally accepted accounting principles. , in all material respects, the financial position and results of operations of the company.

Related to the variables described previously, this study refers to several studies such as Kristanto (2014) which shows "psychological well-being has a positive effect on auditor performance". Therefore, when the auditor's psychological well-being is good, it will affect the auditor's job satisfaction which increases, on the other hand, when the auditor experiences work stress, it will cause a decrease in performance, in this case the quality of the audit carried out.

## **Hypothesis Development**

Specifically, the relationship between a healthy lifestyle and auditor performance is discussed in the research of Dhiansyah and Mu'id (2015) which states that "a healthy lifestyle owned by an auditor will be more inclined towards the better the results of their audit work." Several research findings that have been discussed show their relevance to the expentancy theory proposed by Vroom in 1964. In this theory it is explained that each activity carried out starts from the existence of a need until the achievement of the desired goals and rewards. This can represent that a healthy lifestyle is an auditor's need for better performance. Referring to what has been described, the researcher then formulates the following hypothesis:

H1: Healthy lifestyle has a positive effect on auditor performance

*Psychological well being* is a condition of individuals who have positive attitudes towards themselves and others which are characterized by the ability to make their own decisions and regulate their behavior, create and regulate an environment that suits their needs, have a purpose in life and make life more meaningful, and try to explore and develop himself (Ryff & Keyes, 1995). Thus, individuals who have high psychological well being will lead to good performance as well, and vice versa, individuals who do not have good psychological well being will be easily depressed and can cause work stress.

H2: Psychological well-being has a positive effect on auditor performance.

According to the Ethical Principles of the Indonesian Accountant Profession, in order to maintain and increase public trust and the performance of the auditors themselves, each auditor must fulfill his professional responsibilities with the highest possible integrity. Integrity is an element of character that underlies the emergence of professional recognition. Integrity is a quality that underlies public trust and is a benchmark for auditors in testing all decisions they make. Integrity requires an

auditor to be honest and transparent, courageous, wise and responsible in carrying out the audit. Thus, auditors are required to be responsible for their health and lifestyle so that their performance can be maintained properly. Referring to the description, the researcher then formulated the following hypothesis:

H3: Auditor integrity moderates the influence of healthy lifestyle on auditor performance.

Integrity is a character that shows a person's ability to realize what has been agreed and believed to be true into reality. Auditors with integrity are auditors who have the ability to manifest what is believed to be true into reality. Gaol (2017) explains that Integrity is a quality that underlies public trust and is a benchmark for auditors in testing all decisions they make. Integrity requires an auditor to be honest and transparent, courageous, wise and responsible in carrying out the audit. Thus, the auditor in this case is required to always be wise in his actions so that his psychological well-being can be in a stable condition in order to maintain the quality of the performance he already has.

H4: Auditor integrity moderates the effect of psychological well-being on auditor performance.

## RESEARCH METHODOLOGY

This study uses a quantitative approach, with multiple regression analysis methods and moderated regression analysis. The population of this study is the auditors of the Inspectorate in South Sulawesi Province. Sampling of the respondents was carried out by purposive sampling. Purposive sampling is the selection of samples based on an assessment of several characteristics of sample members that are adapted to the intent of the researcher (M. Kuncoro, 2014). The sample was selected based on certain criteria so that it can support this research. The sample criteria used in this study are: 1) having a functional auditor position or a staffing auditor functional position; 2) have a minimum of 3 (three) years of service as an auditor.

The data collection method uses a questionnaire from primary sources, namely data sources that directly provide data to data collectors (Sugiyono, 2014), so that relevant, reliable, objective data is obtained, and can be used as a basis in the analysis process. The distribution of the questionnaire is done by distributing it directly to the respondents (sample). Respondents who do not understand (ask) certain statements from the questionnaire, the researcher provides an explanation of the intent of these statements.

## RESULTS AND DISCUSSION

### Descriptive Statistics

**Table 1 Results of Descriptive Statistical Analysis of Variables**

Descriptive Statistics					
	N	Min.	Max.	Mean	Std. Deviation
Healthy Lifestyle	60	31.00	44.00	36.5667	2.99925
Psychological Well-Being	60	29.00	40.00	34.2000	3.15584
Auditor Performance	60	21.00	34.00	27.3833	3.41528
Auditor Integrity	60	24.00	30.00	26.6000	2.55913
Valid N (listwise)	60				

Source: SPSS 24 Results

Referring to the data presentation in the table 1 above, it can be seen that the lowest minimum score is for the variable Self Efficacy (17.00) and the highest is for the variable Healthy Lifestyle. (31.00) For the lowest maximum score is for the variable Self Efficacy (25.00), while for the highest score for the variable Healthy Lifestyle (44.00). the highest is variable Healthy Lifestyle (36.5667). Next for the standard deviation, and the highest for the variable Auditor Performance (3.41528).

### Validity and Reliability Test

#### Validity test

The results of the validity of this study are presented in the following table 2:

**Table 2 Validity Test Results**

Variable	Statement	R. Count	R table	Information
Healthy Lifestyle	X1.1	0855	0.2144	Valid
	X1.2	0.563	0.2144	Valid
	X1.3	0.478	0.2144	Valid
	X1.4	0.792	0.2144	Valid
	X1.5	0.379	0.2144	Valid
	X1.6	0.538	0.2144	Valid
	X1.7	0.62	0.2144	Valid
	X1.8	0.632	0.2144	Valid
	X1.9	0.633	0.2144	Valid
Psychological Well-Being	X2.1	0.528	0.2144	Valid
	X2.2	0.386	0.2144	Valid
	X2.3	0.882	0.2144	Valid
	X2.4	0.913	0.2144	Valid
	X2.5	0.743	0.2144	Valid
	X2.6	0.902	0.2144	Valid
	X2.7	0.498	0.2144	Valid
	X2.8	0.904	0.2144	Valid
	Auditor Performance	Y1	0.722	0.2144
Y2		0.760	0.2144	Valid
Y3		0.753	0.2144	Valid
Y4		0.756	0.2144	Valid
Y5		0.582	0.2144	Valid
Y6		0.546	0.2144	Valid
Y7		0.714	0.2144	Valid
Auditor Integrity	M1	0.933	0.2144	Valid
	M2	0.832	0.2144	Valid
	M3	0.946	0.2144	Valid
	M4	0.837	0.2144	Valid
	M5	0.670	0.2144	Valid
	M6	0.671	0.2144	Valid

Source: SPSS 24 Results.

Referring to the data presentation in the table 2 above, it can be concluded that all the instruments used in this study were declared to meet the validity requirements because the calculated R score was greater than the R table (R Count > R Table).

### Reliability Test

The results of the reliability testing of this study are presented as follows table 3:

**Table 3 Reliability Test Results**

No.	Variable	Chronbach's Alpha	Standard	Information
1	Healthy Lifestyle	0.762	0.6	Reliable
2	Psychological Well-Being	0.866	0.6	Reliable
3	Auditor Performance	0.81	0.6	Reliable
4	Auditor Integrity	0.891	0.6	Reliable

Source: SPSS 24 Results.

Referring to the data presented in the table 3 above, it can be concluded that all the variables used in this study meet the reliability requirements because the value of Cronbach's alpha is entirely greater than 0.60 ( $> 0.60$ ).

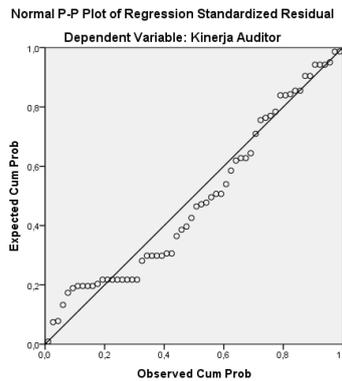
### Multiple Linear Regression Analysis Normality test

**Table 4 Normality-Kolmogorov Smirnov . Test Results**  
 One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		60
Normal Parameters, b	mean	,0000000
	Std. Deviation	1.57660230
Most Extreme Differences	Absolute Positive	,134
	Absolute Negative	,134
	Positive negative	-,098
Kolmogorov-Smirnov Z		1.037
asyp. Sig. (2-tailed)		,233

- a. Test distribution is Normal.
- b. Calculated from data.

Referring to the table 4 data presentation above, it can be concluded that the tabulated data in this study is normally distributed due to the asymp score. Sig (2-tailed) is greater than the probability of 0.05 ( $0.233 > 0.05$ ).



**Figure 2 P-Plot . Normality Test Result**

Referring to the data presentation in the image 2 above, it is known that the distribution of points along the 0 axis is regular, so it can be concluded that the data is normally distributed.

### Multicollinearity Test

**Table 5 Multicollinearity Test Results**

Model	Coefficientsa	Collinearity Statistics	
		Tolerance	VIF
1	Healthy Lifestyle	,293	3,414
	Psychological Well-Being	,102	9,833
	Auditor Integrity	,138	7,256

- a. Dependent Variable: Auditor Performance

Referring to the table 5 data presentation above, it can be concluded that all the variables tested are variables that are free from multicollinearity symptoms (have the same data) because the tolerance score is more than 0.1 ( $> 0.1$ ) and the VIF score is less than 10 ( $< 10$ ). ).

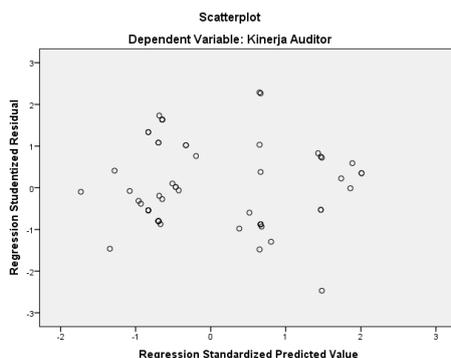
### Heteroscedasticity Test

**Table 6 Hetercoedasticity Test Results – Glesjer . Test**

Coefficientsa Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	1.118	1,479		,755	,453
1 Healthy Lifestyle	-,048	,074	-,161	-,650	,518
Psychological Well-Being	-,032	,119	,114	,272	,787
Auditor Integrity	,034	,126	,097	,269	,789

a. Dependent Variable: AbsUt

Referring to the table 6 data presentation above, it is known that the variables analyzed in this study meet the heteroscedasticity requirements because the significance probability score for each variable is greater than 0.05 overall.



**Figure 3 Heteroscedasticity Test Results – Scatterplot**

Referring to the image 3 data presentation above, it can be noticed that the points are spread out thoroughly without making a certain pattern, so it can be concluded that the variables used in this study meet the heteroscedasticity requirements.

### Hypothesis Test

#### Coefficient of Determination Test (R2) for H1, H2 and H3

**Table 7 Coefficient of Determination of H1, H2 and H3**

Model Summary

Model	R	R Square	Adjusted Square	RStd. Error of the Estimate
1	,875a	,765	,752	1.69959

a. Predictors: (Constant), Healthy Lifestyle, Psychological Well-Being

Referring to the table 7 data presentation above, it is known that the R2 (R Square) score is 0.765, which can be interpreted that the three independent variables in this study (Self Efficacy , Healthy Lifestyle, Psychological Well-Being) was able to influence the dependent variable (auditor performance) by 76.5%, while the remaining 23.5% could be influenced by other variables not analyzed in this study.

### T test (Partial Relationship Test) for H1, H2 and H3

**Table 8 T-test results for H1, H2, and H3**

Coefficients <sup>a</sup>					
Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1	(Constant)	-8,441	2,733		
	Healthy Lifestyle	,376	,136	,330	2,774 ,008
	Psychological Well-Being	-,324	,151	,300	2,140 ,037

a. Dependent Variable: Auditor Performance

Referring to the table 8 above, the researcher then derived the following formulation:

$$Y = -8.411 + 0.367X_1 + 0.324X_2 + e$$

Based on the formulation that has been formed, an interpretation can be made as follows:

1. A score of -8.411 represents that if the constant is 0, then the dependent variable (Auditor Performance) will have a coefficient score of -8.411.
2. The score of 0.367 represents that if the variable healthy lifestyle value 0, it will increase the auditor's performance by 36.7%.
3. A score of 0.324 represents that if the variable psychological well-being value 0, it will increase the auditor's performance by 32.4%.

From the table above, interpretations can also be made regarding the hypotheses that have been formulated as follows:

1. A coefficient score of 0.367 and a significance probability of 0.008 represents that healthy lifestyle affect the performance of auditors. Thus, it can be concluded if the formulated hypothesis is accepted.
2. A coefficient score of 0.324 and a significance probability of 0.037 represents that psychological well-being affect the performance of auditors. Thus, it can be concluded if the formulated hypothesis is accepted.

### Coefficient of Determination Test (R<sup>2</sup>) for H4, H5 and H6

**Table 9 Coefficient of Determination H3, H4 and H5**

**Model Summary**

Model	R	R Square	Adjusted Square	R Std. Error of Estimate
1	,905a	,819	,795	1.54772

a. Predictors: (Constant), X3\_M, Healthy Lifestyle, Psychological Well-Being, Auditor Integrity, X1\_M, X2\_M

Referring to the table 9 above, it is known that the R<sup>2</sup> (R square) score is 0.819. This can be interpreted that with the existence of the auditor integrity variable as a moderator, the influence of healthy lifestyle and psychological well-being, the auditor's performance increased to 81.9%.

### T test (Partial Relationship Test) for H4, H5, and H6

**Table 10 Results of t-test for H4, H5, and H6**

Coefficients <sup>a</sup>					
Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
	(Constant)	-85.886	57,162		-1.503 ,139

Healthy Lifestyle	-2,011	1,239	-1,766	-1,623	,111
Psychological Well-Being	3,339	2,161	3.086	1.545	,128
Auditor Integrity	3,322	2,060	2,489	1,612	,113
X1_M	,093	0.045	4,489	2,040	0.046
X2_M	-,129	,084	-6,454	-1.543	,129

a. Dependent Variable: Auditor Performance

Based on the data presented in the table 10 above, a formulation can be made as follows:

$$Y = -85.886 - 2.011X1 + 3.339X2 + 0.093X1M - 0.129X2M + e$$

From the formulation that has been formed, the following interpretation can be derived:

1. The constant score of -85,886 represents that in the presence of auditor integrity, auditor performance will experience a decrease of -85,886.
2. The coefficient score -2.011 represents that with the addition of the variable auditor integrity as a moderator it will make an impact on healthy lifestyle by -201.1% against auditor performance.
3. The coefficient score of 3.339 represents that with the addition of a variable auditor integrity as a moderator will make an impact on psychological well-being of 333.9% against auditor performance.

From the table above, interpretations can also be made regarding the preconceived hypothesis as follows:

1. A coefficient score of 0.093 and a significance probability of 0.046 which is smaller than 0.05 (< 0.05) represents that the presence of auditor integrity as a moderator is able to moderate the influence between healthy lifestyle and auditor performance. Thus it can be concluded that the formulated hypothesis is accepted.

The coefficient score -0.129 and a significance probability of 0.129 which is greater than 0.05 (>0.05) represents that the presence of auditor integrity as a moderator has not been able to moderate the influence between psychological well-being and auditor performance. Thus it can be concluded that the formulated hypothesis is rejected.

## DISCUSSION

### Effect of Health Lifestyle on Auditor Performance

The results of data analysis that have been carried out show that a healthy lifestyle has a positive and significant effect on auditor performance. Danna and Griffin (1999) define a healthy lifestyle as a habit of maintaining a regular physical exercise program, following a balanced diet, good sleep habits, and refraining from excessive alcohol and tobacco consumption. Conditions of a healthy lifestyle or unhealthy lifestyle will affect physical health and work results provided (Merawati & Prayati, 2017).

What has been described previously is in accordance with Paramitha's research (2014) which revealed that "a healthy lifestyle can reduce individual work stress so as to minimize turn over intentions." Research from Gratia and Septiani (2014) also shows "there is a positive relationship between a healthy lifestyle and the expected performance and quality of that performance." A healthy lifestyle mediated by vitality and an increase in psychological well being can reduce the negative effects of role stress mediated by job burn out and psychological well being, resulting in a positive relationship with job satisfaction and job performance (Gratia & Septiani, 2014).

### The Effect of Psychological Well-Being on Auditor Performance

The results of data analysis that have been carried out show that psychological well-being has a positive and significant effect on auditor performance. Psychological well-being is a condition of individuals who have positive attitudes towards themselves and others which are characterized by the ability to make their own decisions and regulate their behavior, create and regulate an environment that suits their needs, have a purpose in life and make life more meaningful, and strive to explore and develop themselves (Ryff & Keyes, 1995). Thus, individuals who have high psychological well being will lead

to good performance as well, and vice versa, individuals who do not have good psychological well being will be easily depressed and can cause work stress.

What is described is relevant to the research of Kristanto et al (2014) which states "psychological well being has a positive effect on auditor performance. When the psychological condition of an auditor is in a bad condition, it will cause pressure in his audit assignment and will have an impact on decreasing the quality of an auditor's audit (Agustina, 2009). In Rijal and Abdullah's research (2020) it is explained that "healthy lifestyle has a positive effect on auditor performance". Several research findings that have been discussed show their relevance to the expentancy theory proposed by Vroom in 1964. In this theory it is explained that each activity carried out starts from the existence of a need until the achievement of the desired goals and rewards. This work motivation theory emphasizes the processes that occur from the emergence of needs to the creation of the desired goals and rewards (Utami & Triani, 2015).

### **Effect of Health Lifestyle on Auditor Performance Moderated Auditor Integrity**

The results of data analysis that have been carried out show that auditor integrity is able to strengthen the positive influence of healthy lifestyle on auditor performance. Basically, the complexity of the task that exceeds the auditor's capacity will cause the auditor to continue to have suboptimal performance despite implementing a healthy lifestyle. Unlike the case when the auditor has a level of task complexity that is in accordance with his capacity, the application of a healthy lifestyle will help the auditor to obtain maximum performance. This shows that there is relevance to the expentancy theory proposed by Vroom in 1964. In this theory, it is explained that every activity carried out starts from the existence of a need until the achievement of the desired goals and rewards.

According to the Ethical Principles of the Indonesian Accountant Profession, in order to maintain and increase public trust and the performance of the auditors themselves, each auditor must fulfill his professional responsibilities with the highest possible integrity. Integrity is an element of character that underlies the emergence of professional recognition. Integrity is a quality that underlies public trust and is a benchmark for auditors in testing all decisions they make. Integrity requires an auditor to be honest and transparent, courageous, wise and responsible in carrying out the audit. Thus, auditors are required to be responsible for their health and lifestyle so that their performance can be maintained properly.

### **Effect of Psychological Well-Being on Auditor Performance Moderated Auditor Integrity**

The results of data analysis that have been carried out show that auditor integrity is not able to strengthen the positive influence of psychological well-being on auditor performance. This can be interpreted that good integrity does not guarantee the presence of psychological well-being that can improve auditor performance. That is, if auditors have good integrity, it does not mean that their psychological well-being will be guaranteed because integrity requires many sacrifices that could block the road to psychological well-being itself.

Basically, researchers have the belief that when the auditor's psychological well-being is good, it will affect the auditor's job satisfaction which increases, on the contrary, when the auditor experiences work stress, it will cause a decrease in performance. The complexity of the task that is too high for the auditor can cause the role of psychological well-being on the auditor's performance to be reduced or even non-existent. Good psychological well-being is able to provide a sense of comfort for the auditor to carry out his audit assignment, but that does not mean that it will increase the competence of the auditor.

Integrity itself is interpreted as a character that shows a person's ability to realize what has been agreed and believed to be true into reality. Auditors with integrity are auditors who have the ability to manifest what is believed to be true into reality. Gaol (2017) explains that Integrity is a quality that underlies public trust and is a benchmark for auditors in testing all decisions they make. Integrity requires an auditor to be honest and transparent, courageous, wise and responsible in carrying out the audit. Therefore,

## **CONCLUSION**

The results of the study found that the variables of healthy life style and psychological well-being have a good impact that can significantly improve auditor performance. The results of data

analysis also show that auditor integrity is able to strengthen the effect of healthy lifestyle on auditor performance, but not the effect of psychological well-being where auditor integrity is not able to be a moderator.

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