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

Table 10. Results of t-test for H4, H5, and H6 Coefficients^a

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
Self Efficacy	2,776	2,456	1,629	1,130	,264
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
X3_M	-,083	,093	-2,559	-,892	,376

a. Dependent Variable: Auditor Performance

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

$$Y = -85.886 - 2.011X1 + 3.339X2 + 2.776X3 + 0.093X1M - 0.129X2M - 0.083X3M + e$$

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 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 the moderator will make an impact psychological well-being of 333.9% against auditor performance.
4. The coefficient score of 2.776 represents that with the addition of a variable auditor integrity the moderator will make an impact self efficacy by 277.6% 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.
2. 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.
3. The coefficient score -0.083 and the significance probability 0.376 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 self efficacy 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 and 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 born out and psychological well being, resulting in a positive relationship with job satisfaction and job performance (Gratia and 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 explore and develop themselves (Ryff, 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.

The Effect of Self-Efficacy on Auditor Performance

The results of data analysis that have been carried out show that self-efficacy has a positive and significant effect on auditor performance. Suprpta and Setiawan (2017) state that "self-efficacy is a person's belief in his ability to be able to carry out tasks well." Individuals who have a high level of self-efficacy will have confidence in carrying out the responsibilities they carry even in difficult conditions or there are role conflicts in it so that the individual concerned has a higher chance of success than people who are pessimistic about their work or in this case have high values. low in the aspect of self-efficacy. Kristiyanti (2015) states that "self-efficacy has a positive influence on the quality of the auditor's work.

This is in line with Suprpta and Setiawan's research (2017) which shows that job satisfaction and self-efficacy have a positive effect on auditor performance, which means that job satisfaction and high self-confidence will have an effect on increasing auditor performance. More specific results were expressed by Suwandi (2015) and Merawati and Ariska (2018) which stated that "self-efficacy affects audit quality". Basically, self-efficacy is the auditor's belief in carrying out a task at a certain level, which affects personal activities towards achieving goals, including in decision-making activities, namely the audit judgment of an auditor.

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,

Effect of Self Efficacy 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 self efficacy on auditor performance. In general, someone who has a high level of self-efficacy will continue to accept and carry out the accepted responsibilities without limiting themselves even though there is a role conflict in it, on the contrary someone who has a low level of self-efficacy tends to fail because of a conflict of expectations related to a role. (Muallifah and Astuti, 2016). The role of self-efficacy is needed by individuals in motivating themselves to be able to complete assignments well. Self efficacy can play a role in motivating the auditor to be able to do the assignment well.

What has been described shows relevance to the attribution theory proposed by Harold Kelley in 1972. In this theory, it is explained that there is always a reason for individuals in

choosing an action to overcome the problems that are currently or will be faced. If it is correlated with self-efficacy, it can be interpreted that with the confidence possessed by auditors, the work they do tends to lead to quality actions. This is generally the need for an auditor to direct them to the achievement of objectives in terms of audit quality. In order to achieve this, a firm attitude is needed in the form of auditor integrity.

The Indonesian Accountant Code of Ethics article 1 paragraph two states that each auditor must maintain integrity, objectivity and independence in carrying out their duties. An auditor who maintains integrity will act honestly and decisively in considering facts, regardless of personal interests. In this case, the auditor is required to act honestly and decisively in disclosing all audit evidence that is in accordance with the actual situation without being influenced by parties that can disturb the auditor's personal integrity. So that the quality of the auditor's work can be trusted by the public in accordance with the highest value order for members of the profession, because basically integrity is one of the guarantees of quality in assessing the work of auditors. With a commitment to maintaining its integrity,

CONCLUSION

The results of the study found that the variables of healthy life style, psychological well-being, and self-efficacy 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 and self-efficacy where auditor integrity is not able to be a moderator.

Acknowledgments

The research implications that are expected from this research are as follows. This research is expected to be a reference on what factors affect the performance of the auditor, where this becomes very important in order to find the best formula or solution if at any time there is a decrease in the quality of the auditor's performance. This research is also expected to be able to provide information about which factors influence auditor performance dominantly as learning material for auditors and KAP in the future.

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