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## **Workplace Spirituality as Moderating the Influence of Role Stress on Auditor Work Satisfaction**

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### **Abstract**

The research was conducted to provide empirical evidence of workplace spirituality as moderating the influence of role conflict, role ambiguity, and work overload on the job satisfaction of auditors at Public Accounting Firm (PAF) in Bali Province. The population in this study were all PAF auditors in Bali Province registered in the directory published by Indonesian Institute of Certified Public Accountants in 2017 with 89 auditors. Sampling technique through purposive sampling with criteria of auditor who is actively working in Public Accounting Firm in Bali Province and has audit experience of at least one year. Data analysis used in this research using Moderated Regression Analysis (MRA). The test results provide empirical evidence that workplace spirituality weakens the influence of role conflict and role ambiguity on auditor job satisfaction but does not moderate the influence of work overload on auditor's job satisfaction. The researcher suggested to PAF leaders to establish a spiritual climate by forming community as a sharing place, conducting training and empowering auditors to improve their ability in knowledge, skills and attitudes. Further research is suggested to include spiritual leadership variables as moderating variable and provide incentives in the form of bonuses, outbound, pilgrimages, outings to auditors who have successfully completed their tasks in accordance with the specified target.

**Keywords:** Role Conflict; Role Ambiguity; Work Overload; Workplace Spirituality; and Job Satisfaction of Auditor.

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## 1. Introduction

Public accountant or independent auditors are important business in supporting a healthy and efficient economy, increasing transparency and quality of financial information [1]. One factor affecting the quality of audits is the limited number of public accountant profession availability in Indonesia [2]. The Indonesian Institute of Accountants (IAI) noted that the number of professional accountants registered as members of the IAI amounted to 15,940 people. This number is far below the professional accountants who are members of the Association of South East Asian Nations (ASEAN), namely Malaysia with 30,236 people, the Philippines with 19,573 people, Singapore with 27,394 people, and Thailand with 56,125 people, even though the population of Indonesia is the largest in ASEAN [3].

One of the main causes of this scarcity is the turnover rate of the public accountant profession is very high with the average working period is for one or two years then moving to another job [4]. Working experience in a public accounting firm to be a good reference for applying another job and used as a stepping stone to the next career path [4]. Previous literature found that one of the factors that affect turnover is the level of job satisfaction. A number of researches on job satisfaction have consistently stated that job mismatch will affect the decline in job satisfaction, erode commitment in organization, and lead to increased desire to change jobs or turnover intention [5].

High turnover intentions will cause many losses for public accounting firms such as additional costs on recruitment, selection and training of new staff. This can interfere with PAF operational efficiency, especially if the moving auditor is an auditor who has good skills and experience [6], and this problem of turnover intentions is also experienced by the PAF in Bali Province, where the number of auditors in the last 3 (three) years continues to decrease. The decrease in the number of auditors can be seen in Table 1.

**Table 1:** Number of Auditors in the Public Accountant Office in Bali 2015-2017

Year	Number of Auditors (people)
2015	112
2016	97
2017	89

The decrease in the number of auditors was due to the existence of 2 (two) public accounting firms that had not been actively operating and moved their jobs to other companies who were in PAF Bali Province [6]. Any PAF will try to reduce the turnover rate in its auditors, various studies have been conducted in analyzing the factors that influence auditor turnover intention in Indonesia. Belkaoui and Karpik's [7], there were approximately 85% of professional accountants who joined a large PAF had left their jobs and switched to other alternatives job. Huge rate of movement or termination of the employment is motivated by the role stress. Bali currently has a population of 4,230,051 [8] which means that the minimum number of public accountants should be available is 4,230 people (calculated based on the minimum ratio, that is 0.1% of the population of Bali). Based on these calculations it can be seen that there was a shortage of auditors in Bali.

Job satisfaction can be interpreted as an individual's attitude towards his work [9]. Low job satisfaction will

increase turnover intention [10] and make public accountants has minimum on quantity and quality of work overload [2]. Low job satisfaction also results in poor performance so that it influences the quality of public accountants or independent auditors [11]. There are several factors that influence job dissatisfaction, including job stress (32%); salary (26%); promotion (21%); employment (15%); security (14%); supervision (9%); and co-workers (3%) [12]. Based on the above research, job stress is the most important factor in creating job dissatisfaction. Smith [13] suggested that the concept of job stress could be viewed from several angles, namely: first, work stress is the result of a workplace situation. Secondly, work stress is the result of two organizational factors, namely involvement in tasks and organizational support. Third, stress due to work overload. Fourth, overload work time. Fifth, working responsibility .

One main source of stress that is often faced by the auditor profession is role stress [14]. Role stress can include role conflict (conflict that arises due to expectations of conflicting roles), role ambiguity (circumstances in which information about role expectations is lacking), and work overload (conditions where the resources of individuals lack to carry out role expectations) [9]. Role stress is produced from the application of role theory and boundary spanning activities [14]. Role theory says that when the expected behavior to the auditor is not in accordance with reality, then he will experience stress, become disappointed, and less effective in work [14].

One part of role stress, namely role conflict occurs when a public accountant experiences conflict caused by expectations of conflicting roles. If one of the role expectations is implemented then the expectations of other roles will not be fulfilled. For example, when auditors face conflicting goals between operating at a minimum cost, which will affect the quality of the audit work by reducing some of the required audit procedures, or carrying out all audit procedures to maintain high audit quality, it can jeopardize profitability [15]. The results also show that with the increasing role conflict experienced by the auditor, it will cause the auditor to be unable to finish the job properly, stress, be depressed, and will reduce his job satisfaction [11;16;17;18; 19;20]. However, other studies have found insignificant results between role conflict and job satisfaction due to the conflict experienced is a consequence of the job position [21,22,23].

The second part of role stress, namely role ambiguity occurs when a public accountant is confronted with incomplete information, so that his perception of carrying out the task will become blurred [20]. The existence of poor communication between superiors and subordinates and fellow colleagues can also cause role ambiguity. These conditions can trigger pressure, frustration in the auditor and ultimately reduce job satisfaction [24,25]. The results of the study show that the higher the ambiguity of the role experienced by the auditor, it will reduce job satisfaction [14;16;18;19;26;23]. In contrast to Handayani's study [22] which found insignificant results between role ambiguity and job satisfaction. This result is due to the factor of the individual who remains responsible for his work even though the information about his work is lacking.

The third part of role stress, namely the overload of work occurs when expectations are addressed to the auditor to complete a lot of work but in limited time [9]. The existence of accumulated work due to lack of priority time and poor time management makes auditors feel frustrated and dissatisfied with their work [27]. The results show that the higher the work overload experienced by the auditor, it will reduce job satisfaction [16; 28;18;20;23]. But the results of other studies show insignificant results in overloading work satisfaction due to

salary and family support factors [29;27].

The existence of inconsistent results from the influence of role stress (role conflict, role ambiguity and work overload) on job satisfaction encourages researchers to use the workplace spirituality variable as a moderating variable. Researchers suspect, personality factor as a contingency factor that interacts the influence of role stress on job satisfaction. Workplace spirituality contains constructs of compassion, mindfulness, meaningful work, and transcendence [30]. This construct makes workplace spirituality a tool for dealing with stress [31]. Auditors who experience role conflict, the longer they will be threatened by independence and experience stress at work but by meaningful work, the auditor will understand the purpose of the audit profession [32]. Auditors who experience role ambiguity and work overload will have difficulty completing their work due to lack of information and time and ability limitations. The existence of compassion and mindfulness makes auditors able to supervise properly, set the priority of their work, and manage the time needed to complete their work [33; 27].

In addition for being a tool for dealing with stress, workplace spirituality also increases job satisfaction. This is based on the Person-Organization Fit (P-O Fit) Theory. Workplace spirituality is seen as an acknowledgment of individual spiritual values that occur in an organizational context [34]. Spirituality in the workplace involves trying to find a person's ultimate goal in life, developing strong relationships between co-workers that are related to work, and having consistency or harmony between one's core beliefs and the values of their organization [33].

Based on P-O Fit theory, where the fit between organizational values and individual values [35] will increase job satisfaction and performance and will reduce employee work stress [36]. The application of workplace spirituality gives rise to more positive employee perceptions of the organization so that employees get change and achieve better adjustments through higher satisfaction jobs [37]. Several studies also found the effect of moderation between workplace spirituality on job satisfaction [47;27;39].

## **2. Literature Review and Hypotheses**

### **2.1 Role Theory**

Based on role theory, individuals can have several roles at once. This can be explained through the role episode model introduced by Fisher [14]. Role theory suggests that someone with a profession as an auditor will increasingly unable to handle each role successfully if they take many successive roles, which will ultimately lead to conflict [40]. The role played by a person can be a factor causing stress because someone in his life does not only play one role.

### **2.2 Role Stress**

Role stress can be defined as the pressure experienced by an individual as a result of specific members of the organization and work in the form of constraints and demands that have been placed on him [41]. Role stress can be divided into 3 elements: role conflict, role ambiguity, and work overload [64;16;55].

### **2.3 Role Conflict**

Individuals who have multiple conflicting roles or are in a single position with conflicting potential expectations will lead to role conflict [42].

### **2.4 Role Ambiguity**

When individuals do not have enough information to carry out the expectations of the role that the individual receives, this will give rise to role ambiguity [14]. For example, when an auditor receives an audit schedule, but does not know how to do the audit schedule on time, it will increase the ambiguity of the role that the individual feels [24].

### **2.5 Work Overload**

Work overload is defined as a condition that makes a person not have the time to do a good job, for activities other than work, and cannot meet the expectations of everyone's role in it [43]. Work overload is also defined as the situation when the auditor accepts the assignment beyond his abilities and responsibilities [44].

### **2.6 Auditor Job Satisfaction**

Intrinsic job satisfaction is defined as an individual's attitude towards his work that comes from within the individual in the form of how individuals feel their work. Extrinsic job satisfaction is defined as an individual's attitude towards his work that comes from external sources, such as satisfaction with salary, co-workers, and the environment [14;9]. In the context of auditing, intrinsic job satisfaction reflects auditor satisfaction with audit work including the ability to use their own judgments and their job autonomy while extrinsic job satisfaction is related to auditor satisfaction with the work environment in audit firms such as salary and PAF policy [45].

### **2.7 Six Factor Model of Personality**

Personality can be defined as a permanent nature with unique characteristics and consistently influences one's behavior [46]. Individuals have many types of personality and can generally be divided into 6, namely: Neuroticism, Extraversion, Openness to Experience, Agreeableness, Conscientiousness, and Spiritual [46;47]. Individuals with high Neuroticism will be more likely to face work pressure, depression, and higher levels of role stress. Individuals with personality types of high extraversion, or often-called extroverts, have a tendency to experience positive emotions and tend to associate, warm, cheerful, energetic and assertive. While the personality of low extraversion will be known as Introverts and tend to be more quiet and independent. Extroverted Personality has a way of sharing the feelings he feels with others to handle role stress [47]. Individuals, who experience role stress with high personality Openness to Experience Extraversion, use humor more to regulate the role stress that individuals receive. Whereas individuals with openness to experience extraversion are low, are more self-closing and use faith to regulate the role stress that individuals feel. Helping each other, sympathizing with others and being gentle characterize individuals with high agreeableness. Whereas individuals with low agreeableness, are characterized by egocentric, competitive, irritable and

skeptical. Individuals with high Agreeableness are easier to manage the role stress that individuals receive than low Agreeableness [46]. Individuals with high Conscientiousness tend to be organized, reliable, hardworking and disciplined. Whereas individuals with low Conscientiousness tend to be careless, aimless and unrealistic (Kumar and Rai, 2012). Individuals with high Spirituality can better regulate the role stress that individuals receive with spiritual practice and spiritual awareness, such as yoga (based on Bhagavad Gita), napping and tawakul (based on Islamic science), meditation and also worship. However, low personal Spirituality will lose its spiritual awareness so that spiritual practice that is done still cannot perform stress management properly [46].

## **2.8 Workplace Spirituality**

Workplace Spirituality (WPS) is defined as the recognition of an individual's spiritual value that occurs in an organizational context [48]. Duchon and Petchsawanga [30] give the definition of WPS as a feeling of having compassion towards others, experiencing inner awareness (mindfulness), having meaning in work, and allowing transcendence.

## **2.9 Workplace Spirituality Weakens the Effect of Role Conflict on Auditor Job Satisfaction in Public Accountants Offices in Bali Province**

Job satisfaction can be defined as an individual's attitude towards his work [52]. Individuals who feel high job satisfaction will feel positive feelings for their work [49;50]. Based on role theory, when a person experiences role conflict, he will experience stress, become dissatisfied and work less effectively [42]. For example if an individual acts as an auditor and also as a management. As an auditor, he must maintain distance from the client. However, as a management, he is required to be close to clients. Such conditions can lead to conflict of roles that can cause individual satisfaction and organizational effectiveness to decline [51;25]. The existence of workplace spirituality can not only overcome stress in work but also can improve work satisfaction [52;53;33;27].

H1. Workplace spirituality weakens the influence of role conflict on auditor job satisfaction in public accounting firms throughout Bali Province.

## **2.10 Workplace Spirituality Weakens the Effect of Role Ambiguity on Auditor Job Satisfaction in Public Accountants Offices in Bali Province**

Widyastary and his colleagues [54], states that high role ambiguity can reduce a person's confidence in his ability to work effectively. When the auditor receives an audit schedule but does not know how to do the audit schedule on time, it will result in a lack of the auditor's ability to complete his work effectively and satisfactorily [24]. This will cause the auditor to not be able to finish the job properly, feel unemployed, feel there is no supervision over him, and affect his job satisfaction [52;55;37;56]. The existence of workplace spirituality can not only overcome stress in work but also can improve work satisfaction [52;53;33;27].

H2. Workplace spirituality weakens the influence of role ambiguity on auditor job satisfaction in public

accounting firms throughout Bali Province.

**2.11 Workplace Spirituality Weakens the Influence of Work Overload on Job Satisfaction of Auditors in Public Accountants Offices in Bali Province**

Individuals, who are overloaded, are expected to do a lot of work with less time. This causes individuals to have physical illnesses and psychological disorders [49]. In the context of work, it often results in failure to work optimally and results in a decrease in job satisfaction [57]. In the world of audit this is often experienced by auditors, especially when floods of work and available auditors must do all work in the same time period [28]. The existence of workplace spirituality can not only overcome stress in work but also can improve work satisfaction [52;53;33;27].

H3. Workplace spirituality weakens the influence of work overload on auditor job satisfaction in public accounting firms throughout Bali Province.

**3. Research Methods**

The type of data in this study is quantitative data. Quantitative data from this study include the questionnaire answer score data collected and the number of auditors in the Public Accounting Firm in Bali. Based on the source, this study uses primary data. The primary data used in this study were answers to questionnaires from respondents related to role conflict, role ambiguity, work overload, auditor job satisfaction, and workplace spirituality collected through survey methods. The populations in this study are all auditors of the Public Accounting Firm in Bali Province who are listed in the Directory published by the Indonesian Institute of Public Accountants (IAPI) in 2017, with total of Auditor is 89 people.

The sample determination technique used is nonprobability-sampling method with purposive sampling technique. The auditor criteria that are sampled in this study, namely: auditors who work in the Public Accountant Office in Bali Province who are still actively operating and have a minimum tenure of working experience or audit experience for 1 year. The calculation details for determining the number of samples will be explained in Table 2 below.

**Table 2:** Calculation of Sample Amount Determination

Information	Total
Population of PAF Bali Province	89
1 Auditors working in the Public Accountant Office in Bali Province who are not actively operating.	2
2 Auditors who have less than one year of service or audit experience.	<u>16</u>
<b>Number of Research Samples</b>	<b>71</b>

Based on the results of the calculation of the determination of the number of research samples, the number of

auditors used as research samples are 71 people. Before performing the analysis, classical assumption tests such as normality test, and heteroskedacity were performed. In addition, tested the validity and reliability. After performing classical assumption tests on the research sample, then data analysis will be done by Moderated Regression Analysis (MRA). Systematically the regression equation is obtained as follows.

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_1 X_4 + \beta_5 X_2 X_4 + \beta_6 X_3 X_4 + \varepsilon \quad (1)$$

Information :

Y = Auditor job satisfaction

$\alpha$  = Constants

X<sub>1</sub> = Role conflict

X<sub>2</sub> = Role ambiguity

X<sub>3</sub> = Work overload

X<sub>4</sub> = Workplace spirituality

X<sub>1</sub>.X<sub>4</sub> = Interaction between role conflict and workplace spirituality

X<sub>2</sub>.X<sub>4</sub> = Interaction between role ambiguity and workplace spirituality

X<sub>3</sub>.X<sub>4</sub> = Interaction between work overload and workplace spirituality

$\beta$  = Regression coefficient

$\varepsilon$  = Error

The dependent variable in the study is auditor job satisfaction.

The Minnesota Satisfaction Questionnaire (MSQ) from Fisher [14] measured Job Satisfaction.

The independent variable in this study is role conflict measured using a questionnaire developed by Rizzo and his colleagues [42], role ambiguity which also uses a questionnaire by Rizzo and his colleagues (1970) and work overload was measured using a questionnaire adopted from Chakrabarty and his colleagues [43].

The moderating variable in this study uses the workplace spirituality variable measured using the Duchon and Petchsawanga [30] questionnaire.

## 4. Results and Discussion

### 4.1 General Overview of Respondents



The data used in this study were obtained through field surveys by visiting direct respondents and giving questionnaires to research respondents, namely auditors working in the Public Accountant Office in Bali Province.

Questionnaires were distributed as many as 71 copies with a return rate of 77.46% questionnaire and a rate of return that can be analyzed by 100%. The details regarding the level of shipping and return of the questionnaire in this study can be seen in Table 3.

**Table 3:** Distribution and Returns of Questionnaires

<b>Information</b>	<b>Total (people)</b>	<b>Percentage (%)</b>
Total questionnaires distributed	71	
Total questionnaire that did not return	(16)	
Total return questionnaire	55	
Respon rate		<b>77,46</b>
Questionnaires that cannot be used in the analysis	(0)	
Questionnaires that can be used in the analysis	<b>55</b>	
Useable response rate		<b>100</b>

Table 3 shows that there were 71 questionnaires distributed to auditors who worked in PAF in Bali Province, but there were 16 questionnaires that were not returned because of the busyness of several auditors so that the number of questionnaires received was 55 questionnaires which were then eligible for analysis.

#### **4.2 Characteristics of Respondents**

Characteristics of research respondents are 55 respondents who participated in filling out the questionnaire.

The profile of respondents explained about the length of time respondents worked as auditors, the level of education and participation in audit training. Characteristics of these respondents were obtained through the data filled in the questionnaire as described in Table 4.

**Table 4:** Characteristics of Respondents

<b>Information</b>	<b>Total (people)</b>	<b>Percentage (%)</b>
Length of work		
1. 1-5 years	48	87,27
2. 6-10 years	3	5,45
3. >10 years	4	7,28
<b>Total</b>	<b>55</b>	<b>100</b>
Educational level		
1. Bachelor	51	92,73
2. Masters	4	7,27
<b>Total</b>	<b>55</b>	<b>100</b>
Audit Training		
1. Ever	55	100
2. Never	0	0
<b>Total</b>	<b>55</b>	<b>100</b>

Based on Table 4 it can be seen that respondents who worked between 1-5 years are 48 people (87,27%), between 6-10 years amounted to 3 people (5,45%) and those who worked more than 10 years amounted to 4 people (7,28%).

Respondents with Bachelor degree background were 51 people (92,73%) and Masters program are 4 people (7,27%) and all respondents in this study had already attended audit training.

### ***4.3 Results of Moderated Regression Analysis***

#### ***4.3.1 Determination Coefficient Test Results***

This study uses the coefficient of determination of the value of adjusted R<sup>2</sup> because the adjusted R<sup>2</sup> value can rise or fall if one variable is added to the model with R = 0.894 and R Square = 0.799 and the adjusted R<sup>2</sup> value of 0.769 indicates that 76.9% of the dependent variable is job satisfaction auditors can be explained by role conflict.

role ambiguity, work overload, workplace spirituality and interaction between role stress and workplace spirituality.

while the remaining 23.1% is influenced by other variables not included in this research model.

#### ***4.3.2 Model Feasibility Test Results (Test F)***

The F test results explained that the calculated F value was 26,653 with a significance level of 0,000 smaller than the significance level  $\alpha = 0,05$  which meant that the model used in this study was fit (fit).

This shows that the variables of interaction between role conflict with workplace spirituality, the interaction of role ambiguity with workplace spirituality.

the interaction between overloaded work with workplace spirituality together are able to predict or explain the auditor's job satisfaction.

#### ***4.3.3 Hypothesis Test Results (Test of Individual Parameter Significance)***

This study uses a moderated regression analysis technique that tests the interaction between multiplying two or more independent variables.

The results of workplace spirituality testing moderate the effect of role stress on auditor job satisfaction can be seen in Table 5.

**Table 5:** Results of Moderated Regression Analysis

Variable	Unstandardized Coefficient		Standardized Coefficient	t	Significance	Information
	B	Standard Error	Beta			
(Constant)	-17,256	7,267		-2,374	0,022	
- Role Conflict	1,030	0,344	1,086	2,994	0,004	
- Role Ambiguity	0,836	0,278	0,845	3,004	0,004	
Overloaded Work	-0,487	0,384	-0,421	-1,268	0,211	
- Workplace Spirituality	1,059	0,238	1,595	4,459	0,000	
Interaction between Role Conflict and Workplace Spirituality	-0,034	0,010	-0,629	-3,275	0,002	<b>H<sub>1</sub> be accepted</b>
- Interaction between Role Ambiguity and Workplace Spirituality	-0,021	0,009	-0,978	-2,214	0,032	<b>H<sub>2</sub> be accepted</b>
- Interaction between Overloaded Work and Workplace Spirituality	0,008	0,012	0,139	0,642	0,524	<b>H<sub>3</sub> rejected</b>

The results of the interaction test analysis are shown in Table 5, the moderation regression model in this study.

$$Y = -17,256 + 1,030X_1 + 0,836X_2 - 0,487X_3 + 1,059X_4 - 0,034X_1X_4 - 0,021X_2X_4 + 0,008X_3X_4 \quad (2)$$

Based on the regression equation above it can be seen that:

- 1) Constant value ( $\alpha$ ) of -17,256. The value of the constant has a negative value meaning if role conflict ( $X_1$ ), role ambiguity ( $X_2$ ), work overload ( $X_3$ ), workplace spirituality ( $X_4$ ), interaction between role conflict with workplace spirituality ( $X_1 * X_4$ ), interaction between role ambiguity with workplace spirituality ( $X_2 * X_4$ ), the interaction between work overload and workplace spirituality ( $X_3 * X_4$ ) is zero each (0), then auditor job satisfaction (Y) will decrease by 17,256 units.
- 2) Coefficient of role conflict variable value of 1,030 means that if other variables are constant while role conflict variable ( $X_1$ ) increases by 1 unit, then auditor job satisfaction (Y) will increase by 1,030 units.
- 3) The coefficient value of the role ambiguity variable of 0,836 means that if the other variables are constant while the role ambiguity variable ( $X_2$ ) rises by 1 unit, then auditor job satisfaction (Y) will increase by 0,836 units.
- 4) Overloaded variable coefficient value of -0.448 means that if other variables are constant while the overloaded variable ( $X_3$ ) increases by 1 unit, then auditor job satisfaction (Y) will decrease by 0.487 units.
- 5) Workplace spirituality variable coefficient value of 1,059 means that if other variables are constant while the workplace spirituality ( $X_4$ ) variable increases by 1 unit, then auditor job satisfaction (Y) will

increase by 1,059 units.

- 6) Coefficient value of the interaction variable between role conflict with workplace spirituality is -0,034 means that if other variables are constant while the conflict role interaction variable with workplace spirituality ( $X_1 * X_4$ ) increases by 1 unit, then auditor job satisfaction (Y) will decrease by 0,034 unit.
- 7) Coefficient value of the interaction variable between role ambiguity and workplace spirituality is - 0,021 means that if the other variables are constant while the role ambiguity interaction variable with workplace spirituality ( $X_2 * X_4$ ) rises by 1 unit, then auditor job satisfaction (Y) will decrease by 0,021 unit.
- 8) Coefficient variable interaction between work overload with workplace spirituality equal to 0,008 means that if other variables are constant while the work overload interaction variable with workplace spirituality ( $X_3 * X_4$ ) increases by 1 unit, then auditor job satisfaction (Y) will increase by 0,008 units.

The result of hypothesis 1 is that workplace spirituality weakens the influence of role conflict on auditor job satisfaction in public accounting firms throughout Bali Province. Role Conflict is the impact of individuals who carry out conflicting roles. However, by interpreting his work properly will form an awareness, that perceived role conflict is a demand of his work, so that this makes the individual more able to set the right time, when should run a particular role. In addition, organizational support is also an important factor in reducing the influence of role conflict in organizations. An environment that promotes the spiritual aspect by creating a feeling of attachment between oneself and others, feeling sympathy and wanting to alleviate the suffering of others, can form more positive environmental conditions. This can take the form of policies to help each other among colleagues, be good supervisors and can support their subordinates, as well as other support from colleagues in the form of providing advice and other forms of sympathy [58].

The result of the second hypothesis is that the workplace spirituality weakens the influence of role ambiguity on auditor job satisfaction in public accounting firms throughout Bali Province. Individuals who experience inner awareness and compassion will understand social relationships, help each other and consider others who need help as their duty [27]. Auditors with spiritual awareness are expected to understand the social environment, see co-workers and organizations as a pleasant place and grow mutual care. This is expected to bring mutual help by supervising and helping each other between auditors so that the ambiguity of roles experienced by auditors can be weakened. The formation of a spiritual culture and environment will encourage the emergence of job satisfaction for auditors [59;52;60].

The result of the third hypothesis is that the workplace spirituality does not moderate the effect of work overload on auditor job satisfaction in public accounting firms throughout Bali Province. A high work overload makes the auditor's spiritual awareness unable to carry out his function as a stress management tool [61;62]. The work overload experienced by the auditor causes the auditor to have less time to fulfill expectations in living his personal and social life. The auditor focuses more on the completion of the given task and ignores the spiritual value by not prioritizing social relations and the meaning of his work. When experiencing an overload of work, the longer the work feels it will not be attractive, the emergence of anxiety, and panic when expectations for results do not match reality. Lack of self-control over this matter makes the auditor stressed and the auditor does

not feel the role of the WPS. Auditors who are overworked sometimes need time, energy and mind that is not small to complete the task. This work overload makes the emergence of feelings of anxiety and stress, hampers work, and ultimately reduces job satisfaction [57].

## **5. Conclusions, Limitations and Recommendations**

Workplace spirituality weakens the influence of role conflict and role ambiguity on auditor job satisfaction in public accounting firms throughout Bali Province. This means that the higher role conflict and role ambiguity experienced by auditor's causes job satisfaction to decrease, but with high workplace spirituality can weaken the influence of role conflict and role ambiguity so that auditor job satisfaction does not decline.

Workplace spirituality does not moderate the effect of work overload on auditor job satisfaction in public accounting firms throughout Bali Province.

This means that there is no influence of the workplace spirituality on the relationship of work overload on auditor job satisfaction, because the auditor has duties and responsibilities with a relatively high work overload but is required to be able to complete the task based on the time determined by the supervisor based on the contract made by The leadership of the Public Accountant Office with the client, in addition by working overtime will reduce the time to run the social and personal life of the auditor itself which has implications for saturation in conducting the audit process.

Limitations research in this study are factors influencing auditor job dissatisfaction is only use role stress which consists of three variables, namely role conflict, role ambiguity and work overload, while there are many other factors that influence auditor's job dissatisfaction, such as: salary, colleagues at work, leadership, task complexity, and time budget pressure. There is a limitation of research using a questionnaire, that is, sometimes the answers given by the sample do not indicate the actual situation.

PAF leaders can provide incentives, namely in the form of bonuses, outbound, pilgrimage, and outings to auditors who have successfully completed their tasks in accordance with the targets set and form a spirituality climate by forming a community as a place to share employees, form cohesiveness, and care training and empowerment of auditors to improve abilities, conduct activities that motivate auditors that auditor work is stressful work but can help others so that with increasing workplace spirituality auditors can improve auditor job satisfaction, reduce the effect of role stress, reduce auditor turnover intention, attract young generation and create quality auditors. For further researchers who want to take the same topic, they can include spiritual leadership variables, which are one of the factors supporting the formation of a spiritual environment [63].

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