

# The Influence of Job Stress Levels on Auditor Performance with Personality Traits of the Big Five Personality Model as Moderators

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## Abstract

State auditors have an important role in assessing whether public sector entities are doing what they are supposed to do and work to detect and prevent public corruption so that better management of nation finances can be achieved. Looking at several cases involving financial administrators, the big responsibility in realizing a clean and free nation from corruption, collusion and nepotism leads the auditor to a level of work stress which is estimated to affect the auditor's performance. This study examines the effect of work stress on auditor performance using the "Big Five Personality Traits" model which consists of five factors: extraversion, agreeableness, conscientiousness, openness to experience and neuroticism/emotional stability as moderating variables. The study is conducted by surveying 36 auditors who work for the Supreme Audit Board of the Republic of Indonesia representative in Bali Province (BPK RI Perwakilan Provinsi Bali) and using Partial Least Square (PLS) analysis. The result show that work stress level negatively affects auditor performance. The big five personality model also plays a role in moderating the effect of work stress on auditor performance with the following results: 1) openness to experience significantly strengthens the relationship between work stress level and auditor performance, 2) conscientiousness insignificantly strengthens the relationship between work stress level and auditor performance, 3) extraversion significantly weakens the relationship between work stress level and auditor performance, 4) agreeableness insignificantly weakens the relationship between work stress level and auditor performance and 5) emotional stability significantly weakens the relationship between work stress level and auditor performance.

## Keywords

auditor performance, big five personality



## I. Introduction

Proper management of state finances will have an impact on the success of national development (Putra & Ariyanto, 2012). The elements of supervision and accountability within the scope of state financial management will be fulfilled by the functioning of the government's external auditor. The Supreme Audit Agency (BPK) is a high state institution in the Indonesian state administration system that has the authority to examine the management and responsibilities of state finances. The audits carried out by the BPK include performance, financial, and audits with specific objectives.

BPK auditors in carrying out audits are required to have an independent, integrity, and professional attitude in order to achieve maximum performance. In general, performance is defined as the level of success of a person in carrying out his duties in accordance with the

responsibilities given to him (Mangkunegara 2005). Auditor performance can be measured through certain measurements (standards) which include quality of work, quantity of work and timeliness. Objective audit results from auditors help public sector organizations achieve accountability and integrity, improve operations, and instill trust among citizens and stakeholders and satisfaction for information users.

Along the way, in the country there have been several cases involving auditors. BPK was increasingly in the spotlight when two West Java BPK auditors were sentenced to four years in prison for being involved in a bribery case carried out by the Bekasi City Government. In addition to the bribery case of the Bekasi City Government, the case that hit government agencies was the procurement of an uninterruptible power supply (UPS) for DKI Jakarta which gave birth to four suspects, namely two civil servants and two members of the DKI Jakarta DPRD. Bali also experienced a case of a fictitious official travel order (SPPD) in Gianyar Regency ([www.denpasar.bpk.go.id](http://www.denpasar.bpk.go.id)). The official trip that took place in October 2012 was discovered to be fictitious after a public report was made to the Bali Police ([www.baliribune.co.id](http://www.baliribune.co.id)). It's not enough to get there, Bali is again faced with a case of alleged corruption in the procurement of aci-aci or traditional ceremonial equipment which is estimated to occur in the period 2019-2021 resulting in Denpasar City Culture Service officials being suspects. Most recently, seven employees of the Karangasem Regency Social Service, including the former Head of the Service, were accused of corruption in the procurement of masks during the pandemic.

The BPK auditor was proven to have accepted bribes from Bekasi City Government officials with the intention of providing an Unqualified Opinion (WTP) in the Bekasi Regional Government Financial Report (LKPD) 2009 (Damayanti, Wirakusuma, and Wirama 2015). As a high state institution that has the authority to examine the management and responsibility of state finances with the intention of providing an opinion on the fairness of financial statements, it is possible that in the course of its journey,

Stress conditions under certain conditions can make employees feel more challenged to achieve (Margiati 1999). Stress at a certain level felt by an auditor will actually lead to better performance (Chen, JC, Silverthorne, C., & Hung 2006; Chen, Silverthorne, and Hung 2006). There are three categories of potential stressors, namely environmental, organizational and personal. (Robbins 2008). The high level of task complexity is often associated with low audit performance. (Zuraidah Mohd 2007) in his research revealed that when the auditor has a complex task or is not well structured, however good the auditor's efforts in completing it, it will still be difficult to complete so that it will reduce the auditor's performance.

The results of previous studies showing the inconsistency of the results made the authors suspect that there were contingency factors that influenced the relationship between work stress levels and auditor performance. Previous exposure to stress shows that differences in perceptions of negative stress or positive stress perceived by auditors cannot be separated from the personality of the auditor concerned (Rustiarini 2013a). Personality is an individual characteristic that often appears in various situations and describes individual behavior (Robbins 2008). The perspective of an auditor in dealing with stress will affect the resulting performance. This indicates that the suitability of personality factors is one of the determinants of employee success as well as influencing work stress levels.

The Big Five Personality model divides personality traits into five dimensions, namely extraversion, agreeableness, conscientiousness, openness to experience and neuroticism/emotional stability. The division of personality traits into dimensions means that a person will be shown to be in a certain extreme position. A person can have these traits very or not have these traits so that the results of the Big Five personality classification do not narrow down to just one personality dimension, but the size of the five dimensions of the trait. The first dimension is extraversion, which is a personality dimension that describes someone who is sociable, friendly, and assertive.

This study aims to determine the effect of work stress levels on the performance of the BPK RI Bali Representative auditors and determine the auditor's personality ability in moderating the relationship between the effects of work stress levels on the performance of the Bali Representative BPK RI auditors. Based on the background that has been prepared previously, then a concept is developed that explains the relationship of how work stress affects auditor performance and how the personality traits of the Big Five Personality model affect it as a moderator.

## **II. Review of Literature**

### **2.1 Yerkes and Dodson's Law**

The Yerkes-Dodson law illustrates that when there is an increase in encouragement, performance will improve at some point, but eventually there will be a decline in performance when a push is excessive. This theory explains that the performance of auditor judgment increases when stress increases from low to moderate levels with the most optimal performance efficiency occurring at moderate stress levels and then there is a decrease in auditor judgment performance when the stress level is excessive.

### **2.2 Personality Theory**

Personality theory explains that a person's personality determines his behavior. This theory explains that there are three main components of personality that must be understood in order to be able to predict individual behavior, namely basic tendencies, adaptation characteristics, and self-concept, as well as three supporting components, namely biological foundations, objective biography, and external influences (Feist dan Feist, 2009:430). "Personality competence is one type of competency that teachers need to master, in addition (Nurkholidah, 2021)"

### **2.3 Work Stress**

Robbins (2008: 368) describes stress as a dynamic condition when an individual is faced with opportunities, demands, or resources related to what he wants, the results of which are seen as uncertain but important.

### **2.4 The Big Five Personality**

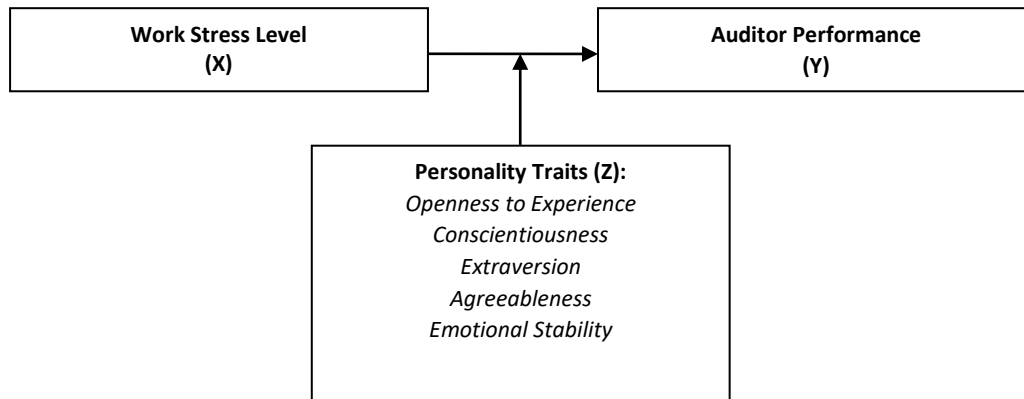
Big five personalities or the big five personality model is a personality model that groups individual characteristics into five dimensions that are widely accepted and transcend language and other cultural differences (Gurven et al., 2013) namely openness, conscientiousness, extraversion, agreeableness, and neuroticism/emotional stability.

### **2.5 Auditor Performance**

Performance is the result of individual work as a whole that is achieved by someone in carrying out their activities in a certain period of time. The results of this work can be said to be successful or otherwise fail based on an assessment with certain criteria. Achieving the goals that have been set is one of the benchmarks for individual performance. There are three criteria in assessing individual performance, namely: (a) individual tasks; (b) individual behavior; and (c) individual characteristics (Robbins, 2008:374). Auditor performance is an act or implementation of an audit task that has been completed by the auditor within a certain time.

### **2.6 Conceptual Framework and Hypotheses**

In accordance with the objectives and the number of constructs identified, a concept model of the relationship between job stress and investment decisions can be built with the Big five personality as a moderator.



**Figure 1.** Big Five Personality as a Moderator

Based on the conceptual framework, the hypotheses proposed for this study are as follows:

**a. Effect of Work Stress on Auditor Performance**

Job stress is defined as various factors in the workplace that are considered to pose a threat to individuals (Bridger et al., 2007). Job stress is sometimes deliberately created to provide a challenge for someone in order to improve their performance (Moore, 2000). Research (Chen et al. 2006) states that auditors who experience stress at a certain level can actually show better performance. Meanwhile, excessive work stress causes individual emotional stability disorders that lead to uncontrolled individual behavior (Lawrence and Robinson, 2007). Based on this description, the following hypothesis is formulated:

H1: The level of work stress has a negative effect on auditor performance.

**b. Moderating Effect of Openness to Experience on the Effect of Work Stress on Auditor Performance**

(Barrick & Mount, 1991) explains that between each personality dimension of the big five approach has a relationship with employee performance. Griffin & Hesketh (2004) states that the personality of openness to experience has an effect on work performance under certain conditions. Researchers suspect that auditors with high openness to experience will be able to cope with work stress because they have innovation, intelligence, and are open to new things in solving problems, thereby reducing the opportunity for performance decline. The hypotheses that can be formulated are:

H2a: Openness to experience weakens the relationship between work stress levels and auditor performance

**c. Conscientiousness Moderating Effect on the Effect of Work Stress on Auditor Performance**

Conscientiousness personality trait is characterized by the traits of being organized, reliable, hardworking, disciplined, punctual, thorough, neat, diligent and ambitious (Goldberg, 1990). Auditors with high conscientiousness have strong motivation to work (Zimmerman, 2008), task-oriented (Ashton & Lee, 2007), and long-term career-oriented (Nettle, 2006). Previous research found that conscientiousness personality affects individual performance (Murray R. Barrick 1991) and auditor performance in detecting fraud during assignments (Emerson and Yang 2012). Researchers suspect that auditors who have high conscientiousness personality traits will be reliable and have a responsibility to complete audit assignments well.

H2b: Conscientiousness weakens the relationship between work stress levels and auditor performance

#### **d. Extraversion Moderating Effect on the Effect of Work Stress on Auditor Performance**

An auditor who is dominated by extraversion personality traits will tend to be talkative, energetic, active, and enthusiastic, have positive emotions, and quickly adapt to the surrounding environment (Judge, Heller, and Mount 2002). Research suggests that auditors who have a high “E” personality will perceive the work stress that arises as a new challenge that can explore their abilities. This description underlies the formulation of the hypothesis:

H2c: Extraversion weakens the relationship between work stress levels and auditor performance

#### **e. Moderating Effect of Agreeableness on the Effect of Work Stress on Auditor Performance**

Agreeableness is synonymous with creating good relationships by minimizing interpersonal conflicts, maintaining cooperation, and negotiating to resolve conflicts (Tobin, 2002). The results of the study (Skyrme et al. 2005) show that this personality has a positive effect on performance. Researchers suspect that auditors with agreeableness personality are more cooperative in carrying out assignments despite experiencing high work stress. Based on this description, the hypothesis is formulated:

H2d: Agreeableness weakens the relationship between work stress levels and auditor performance

#### **f. Moderating Effect of Emotional Stability on the Effect of Work Stress on Auditor Performance**

Someone who has a neuroticism personality trait which is on the opposite spectrum with emotional stability often feels depressed, worried, easily agitated, depressed and insecure. The presence of unstable emotions causes this personality to be less able to adapt to the environment (Judge et al., 2002). Kumar and Bakhshi (2010) show that the trait of neuroticism is negatively related to job satisfaction. On the other hand, individuals with positive emotional stability tend to be calm, confident, and have a firm stance (Pradnya Dewi et al., 2015). Researchers suspect that auditors who have high emotional stability personality traits will not easily experience stress or pressure in carrying out their duties. Thus, the hypothesis can be formulated:

H2e: Emotional stability weakens the relationship between work stress levels and auditor performance

### **III. Research Methods**

This research is a causality study where there is a relationship between two or more variables. This research was conducted at the BPK RI Representatives of the Province of Bali. This study will examine the effect of work stress levels on the performance of BPK auditors moderated by the personality traits of the Big Five Personality model. The time of the study was 2022 using a questionnaire distributed to the BPK RI auditors representing the Province of Bali as respondents. Determination of the research sample using purposive sampling technique. The sample criteria used are auditors who have at least one year of working experience.

Collecting data using a questionnaire that was distributed directly to the auditors who served at the BPK RI Bali Representative. The instrument testing in this study included testing the validity and reliability of the instrument using the SPSS program, namely the SPSS version 25 program. Data analysis in this study used a partial least square (PLS) approach using the SmartPLS software, namely SmartPLS 3.2.7.

## IV. Discussion

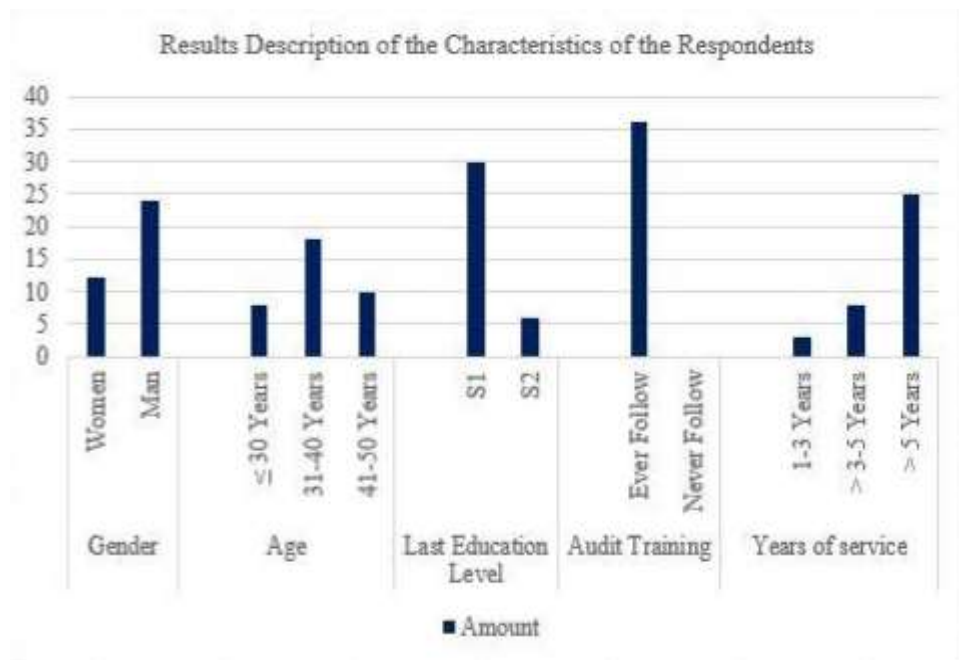
### 4.1 Results

#### a. Respondents Overview

**Table 1.** Results Description of the Characteristics of the Respondents

No	Description	Amount	Percentage
<b>1</b>	<b>Gender</b>		
	Woman	12	33.33%
	Man	24	66.67%
	Total	36	100.00%
<b>2</b>	<b>Age</b>		
	30 Years	8	22.22%
	31-40 Years	18	50.00%
	41-50 Years	10	27.78%
	Total	36	100.00%
<b>3</b>	<b>Last Education Level</b>		
	S1	30	83.33%
	S2	6	16.67%
	Total	36	100.00%
<b>4</b>	<b>Audit Training</b>		
	Ever Follow	36	100.00%
	Never Follow	0	0.00%
	Total	36	100.00%
<b>5</b>	<b>Years of service</b>		
	1-3 Years	3	8.33%
	> 3-5 years	8	22.22%
	> 5 Years	25	69.44%
	Total	36	100.00%

Source: Primary data processed, 2022



**Figure 2.** Results Description of the Characteristics of the Respondents

Based on table and figure 2, it shows that the majority of respondents in this study were male, as many as 24 people (66.67%), the remaining 12 people or 33,37% were female auditors. The majority of respondents in this study were 31-40 Years which is equal to 50.00%. Meanwhile, from the educational aspect, the majority of respondents have a bachelor's degree (S1) educational background, namely 30 people (83.33%), only 6 (16.67%) respondents have a master's degree. All respondents in this study have attended audit training. Table 1 also shows that the majority of respondents have worked more than 5 years.

## b. Research Instrument Test Results

### 1. Validity Test Results

The results of the validity test indicate that all research instruments used to measure all variables have met the validity test, namely having a correlation coefficient value with a total score of all statement items greater than 0.30.

### 2. Reliability Test Results

The results of the reliability test showed that all research instruments had a Cronbach's Alpha coefficient of more than 0.60. It can be said that all instruments are reliable so that they can be used to conduct research.

## c. Results Partial Least Square Analysis Analysis

### 1. Measurement Model (Outer Model) Reflective Indicator

#### 1) Validity Test

##### a. Convergent Validity Test

- a) The agreeableness indicators (Z4) all have loading factors above 0.6 with an AVE value of 0.718, the value is greater than 0.5.
- b) The conscientiousness construct (Z2) all of the indicators have a loading factor value above 0.6 and in table 5.11 the conscientiousness construct indicator (Z2) has a construct average variance extracted (AVE) value of 0.819, the value is greater than 0.5.
- c) The extraversion constructs (Z3) all have values above 0.6 and in table 5.11 the extraversion construct indicators (Z3) have the construct average variance extracted (AVE) value of 0.766, the value is greater than 0.5.
- d) The auditor's performance indicators (Y) all have loading factor values above 0.6 with an average variance extracted (AVE) value of 0.804, the value is greater than 0.5.
- e) The emotional stability indicators (Z5) all have values above 0.6 and in table 5.11 the emotional stability construct indicators (Z5) have the construct average variance extracted (AVE) value of 0.655, the value is greater than 0.5.
- f) The openness to experience (Z1) indicators all have a value above 0.6 and in table 5.11 the openness to experience (Z1) construct indicator has a construct average variance extracted (AVE) value of 0.740, the value is greater than 0.5.
- g) All work stress indicators (X) have loading factors above 0.6 with an average variance extracted (AVE) value of 0.734, the value is greater than 0.5.

#### b. Discriminant Validity Test

**Table 2.** Discriminant Validity Test

	Agreeableness	Conscientiousness	Extraversion	Auditor Performance	Emotional Stability	Openness to Experience	Work Stress
Agreeableness	0.847						
Conscientiousness	0.553	0.905					

ess							
Extraversion	-0.045	-0.155	0.875				
Auditor Performance	-0.133	-0.136	-0.184	0.896			
Emotional Stability	0.161	0.121	-0.045	0.302	0.809		
Openness to Experience	0.587	0.467	-0.066	-0.348	0.176	0.860	
Work Stress	0.003	0.027	0.148	-0.523	-0.172	-0.001	0.857

The discriminant validity test shows that all discriminant validity values for the correlation of latent variables in each variable are greater than 0.7. Thus, it can be stated that the data in the study is valid.

## 2) Reliability Test

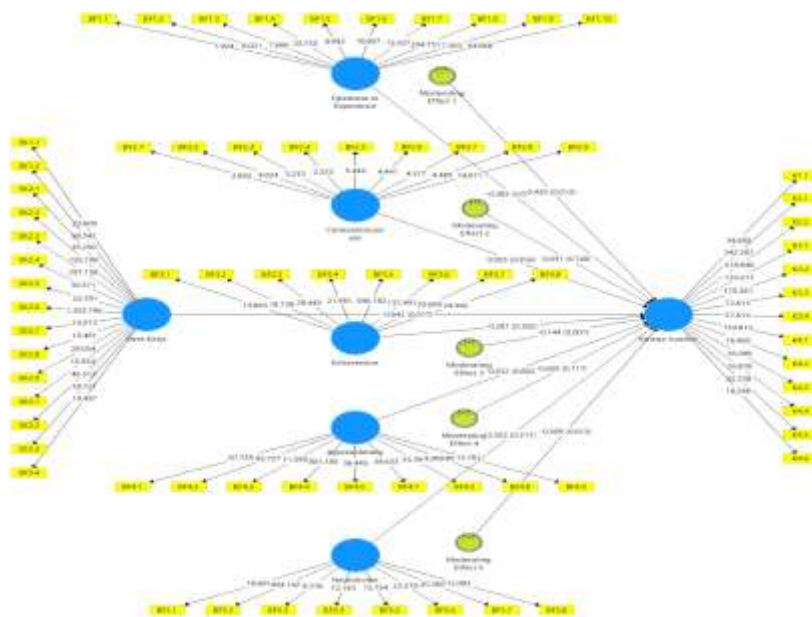
**Table 3. Reliability Test**

No	Variable	Composite Reliability	Cronbach's Alpha	Description
1	Agreeableness	0.958	0.952	Reliable
2	Conscientiousness	0.976	0.974	Reliable
3	Extraversion	0.963	0.964	Reliable
4	Auditor Performance	0.982	0.980	Reliable
5	Emotional Stability	0.938	0.925	Reliable
6	Openness to Experience	0.966	0.962	Reliable
7	Work Stress	0.976	0.974	Reliable

Source: Primary data processed, 2022

Based on the table above, it can be seen that all composite reliability values for each variable are greater than 0.7. Thus it can be stated that the data in the research is reliable.

## 2. Structural Model (Inner Model)



**Figure 3. Inner Model**



## 1) Coefficient of Determination R Square

**Table 4.** Coefficient of Determination R Square

Variable	R Square	Adjusted R Square	Description
Auditor Performance	0.606	0.425	Moderate

The coefficient of determination R<sup>2</sup> is 0.606, it shows that the variability of auditor performance (Y) which can be explained by work stress, agreeableness, conscientiousness, extraversion, emotional stability, and openness to experience is 60.6% while the remaining 39.4% is explained by the variable others not examined in the model.

## 2) Q-square

Q-square calculation can be seen as follows:

Q-square calculation can be seen as follows:

$$Q^2 = 1 - [(1-R^2)]$$

$$Q^2 = 1 - [(1-0.606)]$$

$$Q^2 = 1 - [(0,367)]$$

$$Q^2 = 0.633$$

Based on the above calculation, the Q-square value of 0.633 is obtained, which is more than 0 and close to 1, so it can be concluded that the model has predictive relevance or the model deserves to be said to have relevant predictive values. The value of Q square predictive relevance of 63.3% indicates that the diversity of the data can explain the model by 63.3% or in other words the information in the data of 63.3% can be explained by the model, while the remaining 36.7% is explained by other variables (variables that have not been contained in this model and error).

## d. Hypothesis Test

### 1. Live Effect Test

**Table 5.** Live Effect Test

No	Hypothesis test	Original Sample (O)	T Statistics (  O/STDEV  )	P Values	Description
1	The level of work stress has a negative effect on auditor performance	-0.642	7,663	0.017	Significant
2	<i>Openness to experience</i> weaken the relationship between work stress levels and auditor performance	0.420	8,677	0.013	Significant
3	<i>Conscientiousness</i> weaken the relationship between work stress levels and auditor performance	0.031	0.381	0.740	<b>Not significant</b>
4	<i>Extraversion</i> weaken the relationship between work stress levels and auditor performance	-0.144	33,993	0.001	Significant
5	<i>Agreeableness</i> weaken the relationship between work stress levels and auditor performance	-0.659	2,662	0.117	<b>Not significant</b>
6	<i>Emotional stability</i> weaken the relationship between work stress levels and auditor performance	-0.309	8,725	0.013	Significant

Based on the table above, the p-value and t-statistics for each variable are obtained which are explained as follows.

- a) The p-value of the effect of stress levels on auditor performance is 0.017. Because the  $p\text{-value}/2 < 0.05$  ( $0.017/2 < 0.05$ ) with a beta value of negative (-) 0.642, it can be concluded that openness to experience moderates the effect of work stress levels on auditor performance.
- b) The p-value of the moderating effect of openness to experience on the effect of work stress levels on auditor performance is 0.013. Because the  $p\text{-value}/2 < 0.05$  ( $0.013/2 < 0.05$ ) with a positive beta value of (+) 0.420, it can be concluded that openness to experience moderates the effect of work stress levels on auditor performance.
- c) The p-value of conscientiousness moderating effect on the effect of work stress on auditor performance is 0.740. Because the  $p\text{-value}/2 > 0.05$  ( $0.740/2 > 0.05$ ) with a positive beta value of (+) 0.031, it can be concluded that conscientiousness does not moderate the effect of work stress levels on auditor performance.
- d) The p-value of the moderating effect of extraversion on the effect of work stress on auditor performance is 0.001. Because the  $p\text{-value}/2 < 0.05$  ( $0.001/2 < 0.05$ ) with a beta value of negative (-) 0.144, it can be concluded that extraversion moderates the effect of work stress levels on auditor performance.
- e) The p-value of the moderating effect of agreeableness on the effect of work stress levels on auditor performance is 0.117. Because the  $p\text{-value}/2 > 0.05$  ( $0.117/2 > 0.05$ ) with a beta value of negative (-) 0.659, it can be concluded that agreeableness does not moderate the effect of work stress levels on auditor performance.
- f) The p-value of the moderating effect of emotional stability on the effect of work stress on auditor performance is 0.013. Because the  $p\text{-value}/2 < 0.05$  ( $0.013/2 < 0.05$ ) with a beta value of negative (-) 0.309, it can be concluded that emotional stability moderates the effect of work stress levels on auditor performance.

### e. Moderation Effect Test

**Table 6.** Moderation Effect Test

Influence between variables	Path coefficients (Original Sample/O)	p-value	Description
<i>Openness to experience</i> weaken the relationship between work stress levels and auditor performance	0.420	0.013	Reinforce Significant
<i>Conscientiousness</i> weaken the relationship between work stress levels and auditor performance	0.031	0.740	Not significant
<i>Extraversion</i> weaken the relationship between work stress levels and auditor performance	-0.144	0.001	Significant Weakening
<i>Agreeableness</i> weaken the relationship between work stress levels and auditor performance	-0.659	0.117	Not significant
<i>Emotional stability</i> weaken the relationship between work stress levels and auditor performance	-0.309	0.013	Significant Weakening

Based on the table above, the conclusions obtained are as follows.

- a. The p-value of the moderating effect of openness to experience on the effect of work stress levels on auditor performance is 0.013. Because the  $p\text{-value}/2 < 0.05$  ( $0.013/2 < 0.05$ ) with a positive beta value of (+) 0.420, it can be concluded that openness to experience moderates the effect of work stress levels on auditor performance. The p-value of 0.013 indicates that there is a significant moderating effect.
- b. The p-value of conscientiousness moderating effect on the effect of work stress on auditor performance is 0.740. Because the  $p\text{-value}/2 > 0.05$  ( $0.740/2 > 0.05$ ) with a positive beta value of (+) 0.031, it can be concluded that conscientiousness does not moderate the effect of work stress levels on auditor performance. The p-value of 0.740 indicates that there is no significant moderating effect.
- c. The p-value of the moderating effect of extraversion on the effect of work stress on auditor performance is 0.001. Because the  $p\text{-value}/2 < 0.05$  ( $0.001/2 < 0.05$ ) with a beta value of negative (-) 0.144, it can be concluded that extraversion moderates the effect of work stress levels on auditor performance. The p-value of 0.001 indicates that there is a significant moderating effect.
- d. The p-value of the moderating effect of agreeableness on the effect of work stress levels on auditor performance is 0.117. Because the  $p\text{-value}/2 > 0.05$  ( $0.117/2 > 0.05$ ) with a beta value of negative (-) 0.659, it can be concluded that agreeableness does not moderate the effect of work stress levels on auditor performance. The p-value of 0.117 indicates that there is no significant moderating effect.
- e. The p-value of the moderating effect of emotional stability on the effect of work stress on auditor performance is 0.013. Because the  $p\text{-value}/2 < 0.05$  ( $0.013/2 < 0.05$ ) with a beta value of negative (-) 0.309, it can be concluded that emotional stability moderates the effect of work stress levels on auditor performance. The p-value of 0.013 indicates that there is a significant moderating effect.

## 4.2 Discussion

### a. The Effect of Work Stress on Auditor Performance

The results of testing the first hypothesis (H1) in this study found that work stress has a negative effect on auditor performance. In line with the research of Chia et al. (2013) who found that three types of work stress, namely role stress, time pressure and social influence pressure, had a significant relationship with auditors' work performance. Dwilita's research (2008) also found that work stress has a negative effect on auditor performance because auditors who are susceptible to stress can interfere with work performance which can then reduce the auditor's performance.

### b. Moderating Effect of Openness to Experience on the Effect of Work Stress Levels on Auditor Performance

The results of testing the second hypothesis (H2a) in this study found that openness to experience strengthens the effect of work stress on auditor performance, not in accordance with the proposed hypothesis, namely openness to experience weakens the effect of work stress on auditor performance. Research by Müller & Schwierien (2012) and (Cubel et al., 2014) found a negative impact of openness to experience on performance.

Research by Müller & Schwierien (2012) and (Cubel et al., 2014) found a negative impact of openness to experience on performance. Individuals with a high openness to experience personality are usually imaginative, artistic, curious, creative and intellectually oriented. The effects of this trait are potentially ambiguous. While flexibility and creativity may be helpful in many jobs, they may be a hindrance to others, especially repetitive work that can be considered boring by individuals with high openness to experience. State financial audits conducted by BPK are guided by the State Financial Audit Standards (SPKN), which are more rigid than the private

sector. This is likely to result in individuals with high openness to experience having difficulty expressing themselves.

### **c. Moderating Effect of Conscientiousness on the Effect of Work Stress Levels on Auditor Performance**

The results of testing the third hypothesis (H2b) in this study found that conscientiousness had no significant effect on the relationship between work stress levels and auditor performance, rejecting the proposed hypothesis, namely conscientiousness weakens the effect of work stress on auditor performance. The results of this study are consistent with the results of the study of Jaffar, et al. (2011) who found that conscientiousness personality had no effect on auditor performance in terms of detecting fraud.

Conscientiousness personality is characterized by achievement-oriented traits, careful, obedient, orderly, and disciplined. Although conscientiousness is generally considered a positive trait, there are some downsides to having conscientiousness in excess. Highly conscientious individuals can sometimes become too serious, highly conscientious individuals can become overworked to the point of overwork, and exhausted from overwork., Overly conscientious individuals can become obsessive-compulsive, marking less positive traits ( Carter et al., 2016).

### **d. Moderation Effects of Extraversion on the Effect of Work Stress Levels on Auditor Performance**

The results of testing the fourth hypothesis (H2c) in this study found that extraversion weakens the effect of work stress on auditor performance, in accordance with the proposed hypothesis. The results of this study are consistent with several previous studies. Barrick, et al. (2001) and Rothmann and Coetzer (2003) found that extraversion is positively related to performance for jobs that require social interaction.

### **e. Moderating Effect of Agreeableness on the Effect of Work Stress Levels on Auditor Performance**

The fifth hypothesis (H2d) proposed in this study is that agreeableness weakens the effect of job stress on auditor performance. The results of this study found that agreeableness did not significantly affect the relationship between job stress and auditor performance. This is in line with the research of Kuijck & Paresi, 2020) which states that the personality trait of agreeableness in internal auditors does not show significant differences with other professions (Kuijck & Paresi, 2020).

### **f. Moderating Effect of Emotional Stability on the Effect of Work Stress Levels on Auditor Performance**

The sixth hypothesis (H2e) put forward in this study is that emotional stability weakens the effect of work stress on auditor performance. The results of this study found that emotional stability weakens the effect of work stress on auditor performance. Individuals with high emotional stability or low neuroticism are individuals who are calm, confident, and have a determined personality, where individuals who are calm and have a firm stance will perform better in almost every job when compared to individuals who are easily nervous and depression.

## **V. Conclusion**

Based on the results of the analysis and discussion in the previous chapter, it can be concluded that the research is as follows:

- a. Work stress has a negative effect on auditor performance (H1 is accepted). This shows that task complexity, time budget pressure and time deadline pressure together can

negatively affect auditor performance. The higher the work stress felt by the auditor, the auditor's performance will decrease.

- b. Openness to experience significantly strengthens the relationship between the level of work stress and auditor performance (H2a is rejected)
- c. Conscientiousness has no significant effect on the relationship between work stress levels and auditor performance (H2b rejected)
- d. Extraversion significantly weakens the effect of the relationship between work stress levels and auditor performance (H2c is accepted)
- f. Agreeableness has no significant effect on the relationship between work stress levels and auditor performance (H2d is rejected)
- g. Emotional stability significantly weakens the effect of the relationship between work stress levels and auditor performance (H2e is accepted)

Based on the results of the research, analysis, and conclusions above, the limitations and suggestions that can be given are as follows:

- a. This research is inseparable from various limitations, including the method of data collection in this study using a survey method with a questionnaire technique so that it can lead to the possibility of differences in perceptions between respondents and researchers related to the statements contained in the questionnaire. Respondents assess their own performance (self-assessment) by filling out the available questionnaires. This method tends to produce subjective answers. Further research can be combined with interview techniques to provide more convincing research results
- b. BPK RI Representatives of the Province of Bali are advised to conduct training that can improve the good personality traits of the auditors by increasing the soft skills of the auditors. So that the auditor is able to overcome the problems encountered while working.

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