

INFLUENCE OF EGO DEPLETION, SLEEP QUALITY, LIFESTYLE, INTERPERSONAL CONFLICT ON AUDITOR'S DECISION MAKING

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Abstract

Decision making is part of the work responsibilities of every employee, especially an auditor. This research was conducted to determine whether there is an influence between ego depletion, sleep quality, lifestyle, interpersonal conflict on the auditor's decision making. The population in this research is 60 auditors who work and have their own KAP in Medan City. The age and working experience of the auditors ranged from 25 years old with an average of two years of working experience as an auditor. The sampling technique used in this study was purposive sampling. The data analysis technique uses Validity Test, Reliability Test, Classical Assumption Test, Multiple Regression Analytical Test, T TEST and F TEST. Based on the results of research conducted, it shows that Ego Depletion and Interpersonal Conflict have a significant effect on Auditor Decision Making. While Lifestyle and Sleep Cycles do not show a significant influence on Decision Making by Auditors.

Keywords: Ego Depletion, Sleep Quality, Lifestyle, Interpersonal Conflict, Auditor Decision Making



INTRODUCTION

Auditor is a job that is in the scope of business from time to time and is increasingly being recognized by the general public. Given the importance of the role of auditors in business needs, it encourages auditors to provide performance in decision making to maintain credibility and full confidence in their services. KAP needs to understand the various aspects that can affect the performance of its auditors rationally or perhaps emotionally. For this reason, psychological health and other external factors from an auditor may be a crucial benchmark in determining the quality of decisions taken by the auditor. The psychological health of an auditor serves as an important topic in behavioral accounting research. The study revealed that the auditor's characteristics are a significant determinant of his or her performance in making decisions. Auditors with a high level of moral awareness tend to be better at regulating their behavior, this minimizes the level of unethical attitudes in decision making.

Decision making means part of the work responsibilities of every employee, especially an auditor in determining audit decisions. Decision making uses a very high level of accuracy, it is difficult to do if there are external factors that hinder an employee, for example when experiencing work stress. According to the PPM Management survey, it is known that 80% of workers experience signs of stress in 2020, in the world of work there are various problems related to work stress, one of which can mean the effectiveness of a worker's decision making. The higher the

work stress level, the lower the effectiveness in decision making, because it is important for an auditor to reduce stress levels at work, because it is very influential in daily work performance. From some data, there is one model of the problem of auditor negligence in decision making that occurred in 2019, namely the accounting service office (KJA) or a similar type of KAP that examines the annual financial statements of PT Garuda Indonesia Tbk at the end of 2018, it was found that there was an error committed by an auditor who impact on the audit opinion on the financial statements. There are 2 crucial problems regarding the existence of related errors, the main problem from the auditor's side and the public accounting firm. In the case of PT Garuda Indonesia, it was stated that one of the violations was the auditor's negligence in making the decision to evaluate the risk of audit misstatement. Research related to the context of auditing which mentions some of the causes that affect the decision making of an auditor. These causes are the reasons for the auditor's negligence in making decisions and the most influential things mean psychological health, interpersonal conflict or lifestyle. life style as a variable that we can pay attention to. various kinds of fraud cases committed by employees or auditors due to the fulfillment of different lifestyle factors, thus making misstatements for the sake of exclusive interests. (origin: <http://repository.unair.ac.id>).

This study uses four variables that may have a significant effect, namely ego depletion, lifestyle, sleep quality and interpersonal conflict. The researcher took





the research conducted previously by Lutfi et al;(2019) which analyzed the effect of ego depletion on the decision making of auditors in Indonesia. Previous researchers conducted a study by conducting a survey of 121 auditors using the convenience sampling method. Based on the survey, it was found that ego depletion has a negative effect on decision making by auditors. Previous research also stated that interpersonal conflict had an effect on ego depletion, while sleep quality did not affect ego depletion.

Another study conducted by Gratia (2014) regarding the impact of a healthy lifestyle on KAP auditors was conducted in Yogyakarta and Central Java to approximately 310 people, with the convenience sampling method using primary data collected using research questionnaires sent directly to respondents. Based on this research, a healthy lifestyle that is practiced has a positive relationship to the work performance of an auditor at KAP. This research does not specifically examine whether a healthy lifestyle significantly influences decision making by the auditor, but decision making or judgment decision making is one of the auditor's job performances.

Research conducted by Lestari (2017) also becomes the basis for estimating whether interpersonal conflict and decision making have a significant relationship by an auditor. Researchers are very interested in using this variable because decision making is determined by looking at the level of work stress experienced by an employee. Lifestyle can also be an aspect that has an impact on decision making.

Regarding the three previous studies that have been carried out, researchers are interested in conducting research on things that may be factors that affect auditor performance. Emotional and psychological factors that affect the performance of auditors are interesting to be explored further, seeing that errors in decision making still occur even though the technical ability of an auditor is already very qualified but based on social facts, technical ability is not the only factor that determines the quality of decision making. an auditor's decision, in a simpler scope, researchers often find decision-making errors in everyday life due to disruption of one's self-control and even psychological conditions

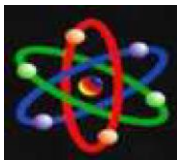
RESEARCH METHODS

The research area was carried out at the Medan City Public Accountant Office. The data used is primary data, namely questionnaires distributed to auditors who are at the work of Medan Public Accountants. The object of this research is the auditor who works at the Public Accountant's office in Medan.

This research is a quantitative type of research that is causative, namely research that is directed to examine the cause-effect correlation according to observations of the impacts that occur and find out what is the cause through the data collected.

Populations with exclusive characteristics are finite in number and infinite in number. Research can only be done in a limited population. Hartono (2011: 46). The population in this study are all registered auditors and work at the Public Accounting Office (KAP) in the





city of Medan. The number of Public Accountants' offices as the population of

this study are 21 Public Accountants' workplaces in Medan City.

No	Kantor Akuntan Publik di Medan	Alamat
1	KAP Drs. Biasa Sitepu	Jl.Teuku Umar No.73 Medan
2	Kap Chatim,Atjeng,Sugeng & Rekan (Cabang)	Jl.Sunggal No.173 / 139 A Medan
3	KAP Drs. Darwin S. Meliala	Jl.Lembong No. 27 Medan
4	KAP Robert Lumban Tobing	Jl.Sisingamangaraja No.245 D, Medan
5	KAP Erwin, Zikri & Togar	Kawasan Niaga Citra Garden Blok A No,31 Jl.Djamin Ginting Medan
6	KAP Fachrudin & Mahyuddin	Jl.Kol.Sugiono No. 11 A Medan
7	KAP Drs. Hadiawan	Jl. Surakarta No. 2 H/14 Medan
8	KAP Hendrawanata Eddy & Siddahrta (Cabang)	Kreston Building Jl.Palang Merah No.40 Medan
9	KAP Joachim dan Rekan	Jl.Setia Budi Kompleks Setia Budi
10	KAP Drs.Katio & Rekan	Jl. Sei Musi No. 31 Medan
11	KAP Liasta,Nirwan,Syafruddin &Rekan(Cabang)	Jl.Balam Green Balam Town House No.2 Medan Sunggal
12	KAP Dra.Meilina Pangaribuan,Mm	Jl.Gajah Mada (d/a Jl.Rukun) No.21 Medan
13	KAP Paul Hadiwinata,Hidajat,Arsono, Ade Fatma & Rekan (Cabang)	Perumahan Taman Kyoto Jl.Sei.Silau Blok B/Heian No.23 Medan baru
14	KAP Afrizar Pane,CPA	Jl.SetiaBudiKompleksSetiaBudiBisnisPoint Blok CC No.6Medan
15	KAP Drs.Selamat Sinurya & Rekan	Jl. Stasiun Kereta Api No.3 A Medan
16	KAP Drs.Syahrin Batubara	Jl.Sisingamanngaraja No.253 A Medan
17	KAP Drs.Syamsul Bahri,Mm.Ak & Rekan	Jl.Setia Budi Kompleks setia Budi Point C-8 Medan
18	KAP Drs.Tarmizi Taher	Jl.STM Gang Arifin No. 28 A Simpang Limun Medan
19	KAP Joachim Poltak Lian Michell dan Rekan (Cab)	Komplek Setia Budi Bisnis Point Blok CC-06
20	KAP Dorkas Rosmiaty, SE	Jl. Belitung No. 41B
21	KAP Dr. Wagimin Sendjaja, Ak,CA,CPA	Jl. Kalimantan No. 4

Table 1. Research Population





in this study, the technique used to take samples is the purposive sampling technique. According to Sugiyono (2014:68) purposive sampling is a technique for determining data samples based on certain considerations so that the data obtained later can be more representative. The researcher chose the purposive sampling technique because of the 21 public accounting firms in the city of Medan, only 8 public accounting firms received it. The following is a description of the sample used in this study

N	Kantor Akuntan Publik di Medan	Jumlah auditor
1	KAP Drs.Syahrun Batubara	8
2	KAP Drs. Darwin S. Meliala	6
3	KAP Robert Lumban Tobing	1
		0
4	KAP Joachim dan Rekan	5
5	KAP Afrizar Pane, CPA	8
6	KAP Drs.Tarmizi Taher	7
7	KAP Drs.Katio & Rekan	1
		5
8	KAP Edward L.Tobing, Madilah Bohor	4
	T	6
	o	3
	t	
	a	
	l	

Table 2. Sample

RESULTS AND DISCUSSION

A total of 120 questionnaires have been distributed to Public Accounting Firms in Medan City. Of the 120 questionnaires, only 60 questionnaires (50%) were returned and could be processed while the remaining 60 questionnaires (50%) were not returned and could not be processed.

	N	Minimum	Maximum	Mean	Standard Deviation
Ego_Depletion	60	27	44	34,82	4,148
Kualitas_Tidur	60	18	27	22,43	2,158
Gaya_Hidup	60	15	26	19,68	2,709
Konflik_Interpersonal	60	17	29	19,95	2,174
Judgment_Decision_Making	60	15	25	18,57	2,142
Valid N (listwise)	60				

Table 3. Descriptive Statistics

1. From 60 samples of ego depletion data, the minimum value obtained is 27 and the maximum value obtained is 44 while the average (mean) obtained is 34.82 with the standard deviation obtained is 4.148
2. From 60 samples of sleep quality data, the minimum value obtained is 18 and the maximum value obtained is 27 while the average obtained is (mean) 22.37 with the standard deviation obtained is 2.158
3. From 60 samples of Lifestyle data, the minimum value obtained is 15 and the maximum value obtained is 26 while the average (mean) obtained is 19.68 with the standard deviation obtained is 2,709
4. From 60 samples of Interpersonal Conflict data, the minimum value obtained is 17 and the maximum value obtained is 29 while the average (mean) obtained is 19.95 with the standard deviation obtained is 2.174
5. From 60 samples of Judgment Decision Making data, the minimum value obtained is 15 and the maximum value obtained is 25 while the average (mean) obtained is





18.57 with the standard deviation obtained is 2,142

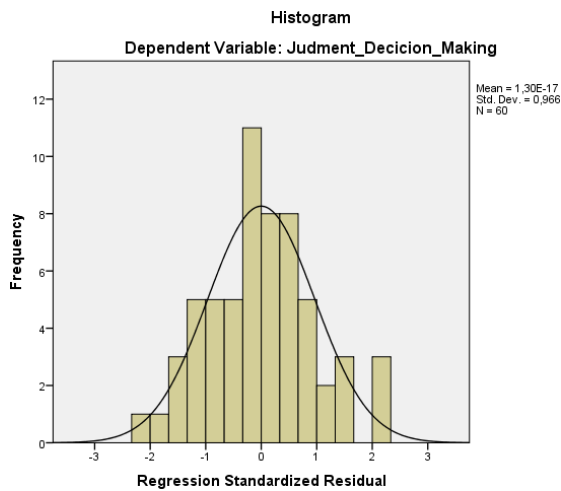


Figure 1.UjiNormalitas

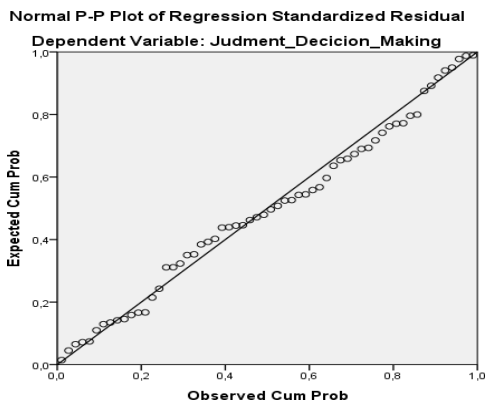


Figure 2.Scatterpot

		Unstandardized Residual
N		60
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	1,94267191
	Absolute	,063
Most Extreme Differences	Positive	,063
	Negative	-,055
Kolmogorov-Smirnov Z		,491
Asymp. Sig. (2-tailed)		,969

Table 4.One-Sample Kolmogorov-Smirnov Test

In the table above, you can see the asymp value. Sig. (2-tailed) is 0.969 which means value. Sig. (2-tailed) above the significant value of 5% (0.05), it can be said that the residual variable is normally distributed. Based on histogram graph analysis, normal probability plot and non-parametric statistical test Kolmogorov-Smirnov test which shows a normal distribution. So it can be concluded that the regression equation model meets the assumption of normality.

Model	Unstandardized		Standardized	t	Sig.	Collinearity Statistics	
	Coefficients		Coefficients			Tolerance	VIF
	B	Std. Error	Beta				
Ego_Depletion	,159	,065	,309	2,460	,017	,951	1,052
Kualitas_Tidur	,071	,122	,072	,584	,561	,986	1,014
Gaya_Hidup	-,076	,102	-,096	-,745	,460	,897	1,114
Konflik_Interpersonal	,244	,127	,248	1,916	,061	,895	1,117

Table 5.Multicollinearity Test





Based on the figure or table 3.5, it is known that the VIF value for the Ego depletion variable (X1), the sleep quality variable (X2) and so on. We see the ego depletion variable (X1) the VIF value is $1.052 < 10$ and the Tolerance value the value is $0.951 > 0.1$ and so on then the data does not occur multicollinearity.

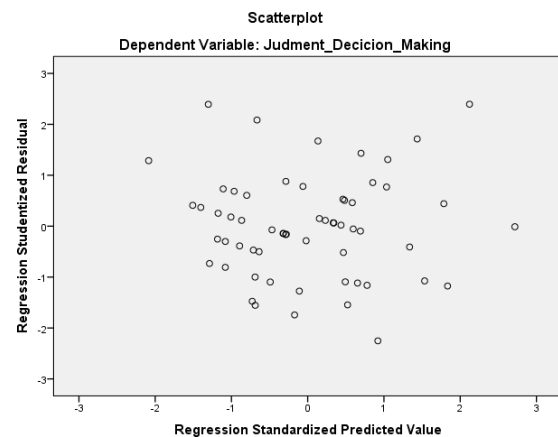


Figure 3, Heteroscedasticity Test

Model	Unstandardized Coefficients		Standardized	t	Sig.	
	B	Std. Error	Coefficients Beta			
(Constant)	,042	4,356		1,846	,070	
Ego_Depletion	,159	,065	,309	2,460	,017	
1	Kualitas_Tidur	,071	,122	,072	,584	,561
	Gaya_Hidup	-,076	,102	-,096	-,745	,460
Konflik_Interpersonal	,244	,127	,248	1,916	,061	

Table 6. Multiple Linear Regression Analysis Test

1. Based on the table above, the constant value (a) is 0.042, meaning that the current state of the Judgment Decicion Making (JDM) variable has not been influenced by other variables, namely ego depletion, sleep quality, lifestyle and interpersonal conflict.

2. The value of Ego Depletion (X1) is 0.159, indicating that Ego depletion has a Negative influence on Decision Making or Judgment Decicion Making (Variable Y) means that every increase in the Ego unit depletion will affect decision making decrease by 0.159%.

3. The value of sleep quality (X2) is 0.071, indicating that sleep quality has a negative influence on decision making or judgment decision making (variable Y), meaning that each increase in the unit of sleep quality will affect decision making, a decrease of 0.017%.

4. Lifestyle value (X3) is -0.076 indicating that Lifestyle has a positive influence on Judgment Decicion Making Decision Making (Variable Y) means that every increase in the Lifestyle unit will affect decision making an increase of -0.075%.





5. The value of Interpersonal Conflict (X4) is 0.244, indicating that Interpersonal Conflict has a negative influence on Decision Making or Judgment Decision

Making (Variable Y) meaning that every increase in the Interpersonal Conflict unit will affect decision making. A decrease of 0.244%.

Model	Unstandardized Coefficients		Standardized	t	Sig.
	B	Std. Error	Coefficients Beta		
(Constant)	,042	4,356		1,846	,070
Ego_Depletion	,159	,065	,309	2,460	,017
1	Kualitas_Tidur	,071	,122	,584	,561
	Gaya_Hidup	-,076	,102	-,745	,460
Konflik_Interperson al	,244	,127	,248	1,916	,061

Table 7. T-Test

1. Partially the t-test for Ego Depletion on auditors' decision making is the t-count value of 2.460 while the t-table value is 2.052. Then $2.460 > 2.052$ with a significant value of $0.17 < 0.05$, then partially Ego depletion has a significant effect on Decision-Making Auditor.

2. Partially the t-test for sleep quality on auditor decision-making is the t-count value of 584 while the t-table value is 2.052. Then $584 < 2.052$ with a significant value of $0.561 > 0.05$, then partially sleep quality has no significant effect on auditor decision making.

3. Partially, the t-test for Lifestyle on Auditor's Decision-Making is the t-value -

0.745 while the t-table value is 2.052. Then $-0.745 < 2.052$ with a significant value of $0.460 > 0.05$, then partially Lifestyle has no significant effect on Auditor Decision making.

4. Partially the t-test for Interpersonal Conflict on decision-making is the t-count value of 1.916 while the t-table value of 2.052. Then $1.916 < 2.052$ with a significant value of $0.061 < 0.05$, then partially Interpersonal Conflict significantly affects the auditor's decision making.

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	31,298	1	31,298	7,582	,008 ^b
1 Residual	239,435	58	4,128		
Total	270,733	59			

Table 8 . F Test





From table 3.10 it can be concluded that the significance value for Ego depletion as (X1), sleep quality as (X2), Lifestyle as (X3), Interpersonal Conflict (X4) on Auditor Decision Making as Variable Y is $0.008 < 0.15$ and f Calculate $7.582 > f$ table 2.00 . This means that there is a significant influence of Ego depletion, Sleep Quality, Lifestyle and Interpersonal Conflict on Auditor's decision making.

The first hypothesis in this study is that Ego Depletion affects the Auditor's Decision Making. Based on the results of the partial test, the significant value of ego depletion is 0.017 where the value is smaller than 0.05 and the t-count value is 2.460 which is greater than the t-table value of 2.052, meaning that ego depletion has a significant effect on Auditor Decision Making, which shows H1 is accepted. According to Undarwati (2016) ego depletion is a condition where individuals have decreased resources because their energy has been used in previous activities, such activities as controlling the environment, making choices, and activities that require great responsibility, so that energy becomes limited, but is temporary. The results of this study are in accordance with the research conducted by Lutfi et al; (2019) which states that ego depletion has a negative effect on decision making by the auditor. More specifically speaking, during high levels of ego depletion (eg, due to increased levels of multi-tasking during busy season periods), cognitive resources will be reduced from use for self-control, and, in turn, ability to control self-control in future tasks. will decrease as well,

making the quality of JDM down (Hurley 2015, 2019).

The second hypothesis in this study is that sleep quality affects the auditor's decision making. The results in the partial test of Sleep Quality do not affect Decision Making by the Auditor, this can be seen from the significant value of sleep quality of 0.56 where the value is greater than 0.05 and the t-count value is 0.561 which is smaller than the t-table value of 2.052, then H2 in This study which states that sleep quality affects decision making is rejected. The results of this study are in accordance with research conducted by Lutfi et al;(2019) which states that sleep quality has no effect on auditor decision making.

The third hypothesis in this study is that Lifestyle has no effect on Auditor Decision Making. Based on the partial test analysis Lifestyle does not affect the Auditor's Decision Making, this can be seen from the significant value of Lifestyle of 0.46 where the value is greater than 0.05 and the t-count value is -745 which is smaller than the t-table value of 2.052, based on this analysis, H3 which states that Lifestyle affects Auditor Decision Making is accepted, based on previous research conducted by Gratia (2014) regarding the impact of lifestyle on auditors' work performance, in this case including auditor decision making, is not in accordance with research conducted by researchers. In contrast to the research of Hansen and Mowen (2001) Research shows that lifestyle has a positive and significant effect on Decision Making (Judgement Decision Making).





The fourth hypothesis in this study is Interpersonal Conflict has an effect on Auditor Decision Making. Based on the results of the partial test, the significant value of Interpersonal Conflict is 0.061 where the value is greater than 0.05 and the t-count value is 1.916 which is smaller than the t-table value of 2.052, it can be concluded from the analysis that interpersonal conflict affects the Auditor's Decision Making, thus H4 of this study was accepted. The results of this study also support several previous studies conducted by Lutfi et al; (2019) which states that Interpersonal Conflict affects the decision making by the Auditor. According to Wijono (2012), stated that Interpersonal Conflict is a conflict that has the possibility of appearing more often in relation to individuals in a company.

In the Ego Depletion Hypothesis, Sleep Quality, Lifestyle and Interpersonal Conflict affect decision making. There are those that affect decision making, such as the Ego Depletion Hypothesis, Sleep Quality and Interpersonal Conflicts affect decision making. From the discussion on the effect of each variable x on variable Y which has a positive and negative effect, which means that if the variable is in the company, it will affect the auditor's decision-making process (Judgment Decision Making).

CONCLUSION

The research conducted by the researcher aims to analyze the effect of ego depletion, sleep quality, lifestyle, and interpersonal conflict on auditors' decision making in several KAPs in Medan. This research was conducted using a purposive sampling

technique by distributing questionnaires to four Public Accounting Firms in Medan City with a total of 60 respondents were used as research samples. The results of the analysis in this study conclude that Ego Depletion has a significant negative effect on Auditor Decision Making, which means that if you want to increase the level of accuracy of decisions made by an Auditor, the level of ego depletion must be lowered. Sleep quality does not affect the auditor's decision making, which means the quality or not of an auditor's sleep condition will not affect the quality of the auditor's decision making. Lifestyle does not affect Decision Making by the Auditor which means however the level of hedonism and habits that are used by the Auditor as a lifestyle will not affect the quality of decision making by the Auditor. Interpersonal conflict has a negative effect on the auditor's decision making, which means the greater the level of interpersonal conflict of an auditor, the quality of the auditor's decision making will decrease.

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