

## THE DETERMINANT ON JOB SATISFACTION AMONG AUDITOR

Yulius Kurnia Susanto  
Arya Pradipta

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### ABSTRACT

*The purpose of this research is to get empirical evidence about the effect of audit structure, role conflict, role ambiguity, role overload and locus of control on job satisfaction. Data were drawn through questionnaire survey. Respondent of the research is auditors who work at certified public accountant in Jakarta. Further, the collected data were analyzed using multiple regression analysis. The results of this research showed that role ambiguity, role overload and locus of control have negatively effect on job satisfaction. While the effect of audit structure and role conflict on job satisfaction is not significant. The research implication is that certified public accountant needs to pay attention to auditor work according with their role to increase job satisfaction.*

Key words: Audit structure, role conflict, role ambiguity, role overload, locus of control, job satisfaction.

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### Introduction

Auditor has its own challenges and difficulties compared to other types of jobs. One of the challenges and difficulties experienced that in carrying out its duties and obligations as an auditor. Duties of auditors that audit report made by the client if the report is reasonable and in accordance with the financial accounting standards determined by IAI or not. Obligations of auditors are to give an opinion on the report that has been audited. The results of his work in the form of financial statements which have been audited and assessed by the client or certified public accountants where they work if the results are satisfaction or not. From the results of this assessment given can know how the performance of the auditor and assess the level of job satisfaction.

The work of the auditor's assessment of the timeliness seen given in completing the task as well as the opinions given. An independent auditor will take a decision not based on the client's interests, personal interests, or the interests of other parties, but based on the facts and the evidence collected during the assignment. Many aspects that affect the performance of an auditor as well as job satisfaction, among others, the environment in which auditors work that is conducive or not, relations with fellow workers in the certified public accountants support each other or not, the ability of the auditor itself, and clients handled by the auditor. Based the aspect, the study tried to analyze return on matters relating to the environment that is less conducive work environment in which audit structure, role conflict, role ambiguity, role overload and locus of control that affect job satisfaction.

This study was aimed to get empirical evidence about the influence of the audit structure, role conflict, role ambiguity, role overload and locus of control on job satisfaction. The study is expected to provide benefits for the company, good job satisfaction will make the client feel satisfied and will not move looking for another certified public accountants in the use of audit services. For auditors, the more satisfied the more quality jobs and facilitate the auditor increasing levels of his career.

### Job Satisfaction

The term job satisfaction according to Robbins (2003), leads to an individual's general attitude toward his work. A person with a high level of job satisfaction showed a positive attitude toward the work. Someone who is not satisfied with his work showed a negatively attitude towards the job. Luthans (2006) divides into three aspects of the job satisfaction. First, job satisfaction is a form of response to the workers' working conditions. Second, job satisfaction is often determined by the results or performance. Third, job satisfaction associated with other attitudes. Interesting whether or not the type of work depends on the amount of compensation, opportunities for promotion and superior capabilities in providing technical assistance and support behavior (Engko & Gudono, 2007).

Robbins (2003) argue that job satisfaction is a general attitude towards the job as the difference between the amount of the reward received and the many who believed that should be accepted. Characteristics of job satisfaction according to include the satisfaction in work, satisfaction in the proper appreciation, satisfaction in working conditions, satisfaction of co-workers and satisfaction on the superior attitude. Sumardi & Hardiningsih (2002) defines job satisfaction as a set of unpleasant feelings about whether or not an employee their job, or a feeling of pleasure or displeasure relatively different from thinking objectively and wishes behavior. Job satisfaction is one of the important factors that affect life satisfaction because most of the time spent in the workplace. The partner has a higher level of job satisfaction than senior auditor and manager (Murtanto & Djasmin, 2005).

### Audit Structure dan Job Satisfaction

The structure of the audit is systematic approaches to auditing that is characterized by the steps of determining audit procedures logical sequence, decision, documentation and use a set of tools and audit policy of comprehensive and integrated to help the auditor conduct an audit (Bowrin, 1998). The audit structure will facilitate communication, as senior auditor in structured

certified public accountants to have a fairly good communication. When in certified public accountants do not have the standard of audit structure, the senior auditor has an important role in overseeing the work of a junior auditor and can provide assistance when needed (Asih, 2006).

The audit structure will be very useful as a control mechanism and specific guidelines if applied properly in structured certified public accountants in order to increase consistency (Hyatt & Prawitt, 2001). Asih (2006), Fanani et al. (2008) stated that the audit structure has a positive effect on auditor performance. Fanani et al. (2008) showed that certified public accountants use audit structure will increase auditor performance and job satisfaction. Amilin & Dewi (2008) and Agustina (2009) showed that audit structure has effect on job satisfaction.

### **Role Conflict, Role Ambiguity, Role Overload and Job Satisfaction**

Fisher (2001) showed that role conflict negatively affect the auditors performance. Amilin & Dewi (2008), Fanani et al. (2008) and Agustina (2009) suggested that role conflict has negatively effect on auditor performance. Fanani et al. (2008) showed that role conflict negatively affect job satisfaction. Role conflict has a negatively correlation with the level of job satisfaction. Fanani et al. (2008) showed that role ambiguity negatively affect the auditors performance. Fisher (2001) found results that there is a negatively effect of role ambiguity on auditor performance. In othe hand, Fanani et al. (2008) showed that role ambiguity does not affect on auditors performance. Fisher (2001) and Agustina (2009) showed that role ambiguity significantly resulting in lower job satisfaction. Amilin & Dewi (2008) showed that role ambiguity is negatively related to health and psychological. The role ambiguity can lead to job stress because it can hinder an employee to carry out his duties, which in turn will mitigate job satisfaction. Auditors who have excess role can have an impact on his work (Agustina, 2009).

### **Locus of Control and Job Satisfaction**

Hyat & Prawit (2001) showed that auditors have internal locus of control has a high performance on unstructured certified public accountants rather than structured. On other hand, auditors who have external locus of control have high performance on structured certified public accountants rather than unstructured.

### **Research methods**

The sample is taken Certified Public Accountants (KAP) listed on the Directory of Indonesian Institute of Certified Public Accountants (IAPI) 2014 in Jakarta with a public accountant who worked in the firm serve as respondents. The public accountant must have a minimum of one year experience working as a public accountant. Data were collected through a questionnaire survey sent to respondents either directly or through the contact person. Distribution of questionnaires was started in early October 2014 and ended in early November 2014. The research deploys 200 questionnaires to 24 certified public accountants in Jakarta. Number of questionnaires that meet the criteria and processed as many as 95 questionnaires.

Job satisfaction is a general attitude of an individual towards the job. A person with a high level of job satisfaction showed a positive attitude toward the job, a person who is not satisfied with his work showed a negatively attitude towards the job (Robbins, 2003). This instrument consists of 8 questions for external locus of control. Each of the questions was measured using a 5-point Likert scale. Points 1 (strongly disagree) to 5 points (strongly agree). Cronbach alpha value of 0.711.

Audit structure is a systematic approach to auditing which is characterized by the steps of determining the audit, a series of logical procedures, decisions, documentation, and using a set of tools and a comprehensive audit policy and integrated to help auditors perform audits (Bowrin, 1998). This instrument consists of two parts; the first part consists of 2 questions using 5-point Likert scale, namely points 1 (very not detailed) to 5 points (very detailed). While, the second part consists of 3 questions using 5-point Likert scale, namely to point 1 (never) to 5 points (very often). Cronbach alpha value of 0.768.

Role conflict arises because of the two different orders were received simultaneously and the implementation of one single command would result in negligible another command (Agustina, 2009). This instrument consists of 7 questions. Each of the questions was measured using a 5-point Likert scale. Points 1 (strongly disagree) to 5 points (strongly agree). Cronbach alpha value of 0.852. Role ambiguity is insufficient information held and the lack of clear direction and policy, uncertainty about authority, obligations and relationships with others, and the uncertainty of sanctions and rewards for behaviors that do (Fanani et al., 2008). This instrument consists of 6 questions. Each of the questions was measured using a 5-point Likert scale. Points 1 (strongly disagree) to 5 points (strongly agree). Cronbach alpha value of 0.851.

Role overload is a conflict of priorities emerging from the expectation that a person can carry out an extensive task that is impossible to do in a limited time (Agustina, 2009). This instrument consists of 3 questions. Each of the questions was measured using a 5-point Likert scale. Points 1 (strongly disagree) to 5 points (strongly agree). Cronbach alpha value of 0.811. Locus of control is a personality construct that leads to the perception of individuals about specific incidents as an internal determinant of behavior against fate, luck or circumstances outside (Asih, 2006). This instrument consists of 8 questions for external locus of control. Each of the questions was measured using a 5-point Likert scale. Points 1 (strongly disagree) to 5 points (strongly agree). Cronbach alpha value of 0.849. Analysis tools used to data analysis is path analysis model with the following equation:

$$Y = b_0 + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + b_5X_5 + e \quad (\text{Eq. 1})$$

Where Y job satisfaction, b regression coefficients, X<sub>1</sub> audit structure, X<sub>2</sub> role conflict, X<sub>3</sub> role ambiguity, X<sub>4</sub> role overload, X<sub>5</sub> locus of control, e error.

## RESULTS AND DISCUSSIONS

Descriptive statistics can be seen in Table 1 and the results of research can be seen in Table 2 below:

**Table 1: Descriptive Statistics**

Variable	Median	Standard Deviation	Actual Range
Job satisfaction	3.250	0.571	1.75-5
Audit structure	4	0.508	2.8-5
Role conflict	2.285	0.761	1-5
Role ambiguity	2	0.562	1-3.33
Role overload	3	0.810	1-5
Locus of control	3.125	0.759	1.13-5

**Table 2: Results of Research**

Testing	Sign	B	T
Audit structure on job satisfaction	+	0.138	1.188
Role conflict on job satisfaction	-	0.024	0.256
Role ambiguity on job satisfaction	-	-0.209	-1.953*
Role overload on job satisfaction	-	-0.165	-2.096**
Locus of control on job satisfaction	-	-0.221	-2.705**

Adj. R<sup>2</sup> 0.251, F<sub>5,89</sub> 7.314 Sig. 0.000

\* Significant < 0.10, \*\* Significant < 0.05

The effect of audit structure on job satisfaction has coefficient 0.138 and significant above 0.10. This indicates that the audit structure has not influence job satisfaction. The result showed that the audit structure no effect on job satisfaction. The use of detailed audit structure within certified public accountants can not assist auditors in improving overall job satisfaction.

The effect of role conflict on job satisfaction has coefficient 0.024 and significant above 0.10. This indicates that the role conflict has not influence job satisfaction. Results of the research are inconsistent with Amilin and Dewi (2008) and Agustina (2009). The result showed that role conflict has no effect on job satisfaction. Conflict role of psychological symptoms in individual's auditor does not cause any discomfort in carrying out its job. This situation has been understood by the auditor itself without affecting job satisfaction.

The effect of role ambiguity on job satisfaction has coefficient -0.209 and significant bellow 0.10. This indicates that the role ambiguity has negatively influence job satisfaction. Result of the research is consistent with Fisher (2001) dan Agustina (2009). The result showed that role ambiguity negatively affects job satisfaction. Role ambiguity cause discomfort in the job, the lower the auditor's role ambiguity perceived higher job satisfaction.

The effect of role overload on job satisfaction has coefficient -0.165 and significant bellow 0.05. This indicates that the role overload has negatively influence job satisfaction. Result of the research is consistent with Agustina (2009). The results showed that role overload negatively affect job satisfaction. The lower the role overload perceived by auditors higher job satisfaction.

The effect of locus of control on job satisfaction has coefficient -0.221 and significant bellow 0.05. This indicates that locus of control has negatively influence job satisfaction. The result showed that the locus of control negatively affect job satisfaction. Auditors are likely to have an external locus of control feel less satisfied with the job because what they get is not from our selves.

## Conclusion

Audit structure and role conflict have not effect on job satisfaction. Role ambiguity, role overload and locus of control negatively affect job satisfaction. The research implication is that certified public accountant needs to pay attention to auditor work according with their role to increase job satisfaction. Limitations and recommendations for future research is the questionnaire conducted only on certified public accountants in Jakarta. Future research conducted a survey questionnaire in Kuala Lumpur and Singapore. Job satisfaction of each country is different because the culture of each country is different. The different of job satisfaction can be used as development of future research for other country. The study uses only five independent variables, namely the audit structure, role conflict, role ambiguity, role overload and locus of control while it was still other variables that affect job satisfaction as organizational commitment and motivation.

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Yulius Kurnia Susanto  
Trisakti School of Management, Jakarta, Indonesia  
yulius@stietrisakti.ac.id,

Arya Pradipta  
Trisakti School of Management, Jakarta, Indonesia  
arya@stietrisakti.ac.id