

# Examining the Impact of Core Self-Evaluations Personality Model and Leadership Styles on Auditor Performance

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## ABSTRACT

The performance of auditors is a measure of their competence in completing the audit of a company's financial statements. This study aims to explore the influence of locus of control, emotional stability, self-esteem, self-efficacy, and leadership style on auditor performance, framed within attribution theory. The research was conducted at Public Accounting Firms (KAPs) in the province of Bali, as listed in the 2023 directory of the Indonesian Institute of Certified Public Accountants (IAPI). A total of 78 auditor samples were selected from KAPs in Bali using purposive sampling methods. The analytical technique employed was multiple linear regression analysis. The results indicate that locus of control, emotional stability, self-esteem, self-efficacy, and leadership style each have a positive and significant impact on auditor performance. This study contributes to the existing literature by affirming the significant roles these psychological and leadership factors play in enhancing auditor effectiveness, suggesting that fostering these traits could improve audit quality.

**Keywords:** Locus Of Control, Emotional Stability; Self Esteem; Self Efficacy; Leadership style; Auditor Performance.

## *Pengaruh Model Kepribadian Core Self Evaluations dan Gaya Kepemimpinan Terhadap Kinerja Auditor*

### ABSTRAK

Kinerja auditor ialah kompetensi yang dimiliki oleh auditor dalam menuntaskan tugas pemeriksaan laporan keuangan sebuah perusahaan. Penelitian ini dimaksudkan untuk mengetahui pengaruh locus of control, emotional stability, self esteem, self efficacy, dan gaya kepemimpinan terhadap kinerja auditor. Teori yang mendukung penelitian ini yaitu teori atribusi. Penelitian dilakukan pada Kantor Akuntan Publik (KAP) Provinsi Bali yang terdapat dalam buku direktori IAPI tahun 2023. Jumlah sampel yang diperoleh yaitu sebanyak 78 sampel auditor yang bekerja di KAP Provinsi bali, menggunakan metode purposive sampling. Teknik analisis dalam penelitian ini yaitu analisis regresi linier berganda. Hasil penelitian mengindikasikan bahwa locus of control, emotional stability, self esteem, self efficacy, dan gaya kepemimpinan memiliki pengaruh positif dan signifikan terhadap kinerja auditor.

**Kata Kunci:** Locus of control; Emotional Stability; Self Esteem; Self Efficacy; Gaya Kepemimpinan; Kinerja Auditor

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## INTRODUCTION

Auditor performance is defined as the attainment of results that fulfill the responsibilities assigned to auditors, serving as a crucial indicator of the quality of their work (Ing *et al.*, 2021). The efficacy with which auditors execute their duties reflects their audit performance, underscoring the need for independent auditors to enhance their audit quality continually.

The performance of central auditors has come under intense scrutiny following several high-profile incidents that have undermined public trust in accountants and their work. For instance, the Financial Services Authority revoked the Registration Certificate (STTD) of KAP Purwanto, Suherman, and Suharja (Ernst & Young's partner in Indonesia) for one year. This action was taken because the firm failed to conduct a thorough assessment of the financial report presentation of PT Hanson International Tbk (MYRX). Specifically, in the 2016 financial statements of PT Hanson International Tbk (MYRX), there was an overstated income reported at IDR 613 billion (CNBC Indonesia, 2019).

Personality traits significantly influence how effectively auditors perform their roles. The core self-evaluation personality model, as discussed by Iqbal (2012), asserts that individual characteristics such as locus of control, emotional stability, self-esteem, and self-efficacy impact motivation and, subsequently, performance. These traits form the foundational aspects of an auditor's ability to execute duties effectively and cope with the challenges inherent in audit tasks.

Attribution theory, introduced by Fritz Heider, offers insights into understanding human behavior by explaining how individuals discern and assess the origins of actions – whether through internal factors, external influences, or a combination of both. This theoretical framework is essential for analyzing how auditors attribute their successes and failures, thereby affecting their professional conduct and performance.

A person's locus of control, as defined by Rotter (1996), refers to their belief in their capacity to influence events. This psychological attribute is critical in understanding what motivates an individual and is linked to optimal performance when paired with high motivation. Research by Mawahdania (2022) indicates that a strong locus of control enhances auditors' performance, suggesting that auditors who believe they can influence outcomes tend to perform better. However, contrasting findings by Pradana *et al.* (2019) suggest that locus of control does not significantly impact auditor performance, indicating that other factors may also play substantial roles.

Emotional stability, which entails the ability to control and understand one's own emotions and empathize with others, is considered a form of emotional intelligence (Deany *et al.*, 2016). For auditors, possessing emotional stability facilitates problem-solving within their work environments, potentially improving performance. Research by Rahmadhanti *et al.* (2023) supports this, showing that emotional stability positively influences auditor performance. Yet, this is counter to findings by Dewi *et al.* (2015), who reported that emotional stability does not have a significant effect on auditor performance, thus presenting a need for further study to reconcile these disparate findings.

Self-esteem involves confidence in one's abilities and a perception of potential success in one's endeavors. It acts as a motivational force that can

enhance the display of skills. According to Damayanti (2021), auditors with high self-esteem are more efficient, which contributes positively to their performance. Conversely, a study by Damayanti *et al.* (2019) found no significant effect of self-esteem on auditor performance, suggesting variability in how self-esteem influences professional outcomes across different studies or contexts.

Self-efficacy, defined as an individual's belief in their ability to execute tasks successfully, is a crucial psychological construct in understanding performance outcomes (Burhanuddin *et al.*, 2023). Individuals with high self-efficacy are often more confident in their capabilities, which generally enhances their performance (Kristiyanti, 2015). Research by Rismawati *et al.* (2021) supports this notion, finding a positive relationship between auditors' self-efficacy and their performance. Conversely, Herliansyah (2017) suggests that self-efficacy may impede auditors' effectiveness, indicating a complex relationship that warrants further investigation.

In this study, the researcher has incorporated an additional independent variable—leadership style—based on recommendations from previous research by Damayanti *et al.* (2015). This inclusion aims to diversify the results and enhance the understanding of performance dynamics. The research setting is Public Accounting Firms (KAPs) in the Bali region, where leadership style is posited to play a significant role. Rahmadhanty & Farah (2020) argue that effective leadership, which provides clear direction and manages team members towards achieving goals, should enhance performance. However, inconsistencies in previous studies necessitate a deeper exploration of how self-evaluation traits and leadership style affect auditor performance.

The motivation behind this research is to explore the impact of the core self-evaluation personality model and leadership style on auditor performance. The findings are expected to contribute both theoretically and practically, potentially benefiting audit firms and auditors by providing insights into the significant factors that influence performance. This study not only seeks to add to the academic discourse but also to offer practical recommendations for enhancing auditor effectiveness through attention to personality models and leadership dynamics.

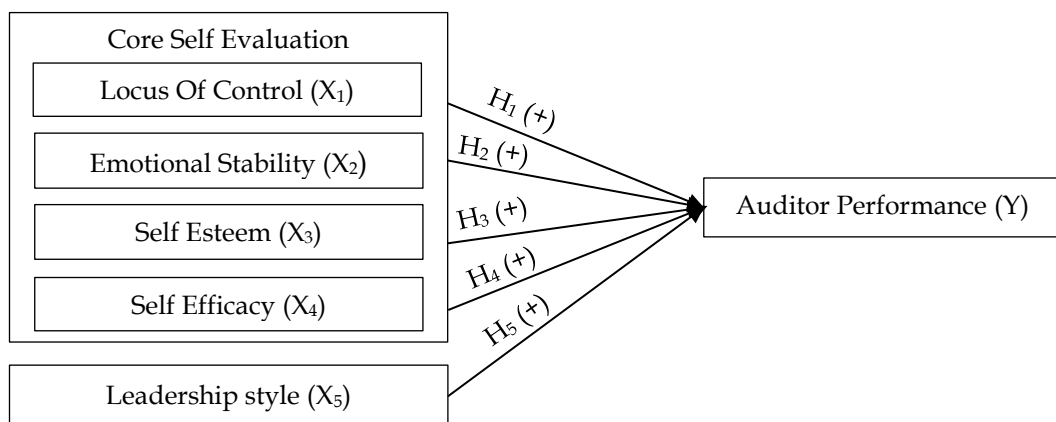


Figure 1. Research Model

Source: Research Data, 2024

Locus of control is defined as an individual's belief in their ability to control or influence events in their lives. Research by Damayanti *et al.* (2015) suggests that individuals with an internal locus of control, who believe they can influence outcomes, tend to be more confident and productive at work. This is corroborated by studies from Hadi & Lisda (2023) and Usrah *et al.* (2022), which indicate a positive relationship between auditors' locus of control and their performance. The efficiency of auditors seems to improve in alignment with their locus of control, suggesting that a strong belief in personal agency enhances their work effectiveness.

H<sub>1</sub>: Locus of control has a positive effect on auditor performance.

Emotional stability is a personality trait characterized by calmness, confidence, and resilience under pressure. Individuals with high emotional stability are capable of maintaining their emotional balance during stressful situations, which is crucial for professionals like auditors who often face high-pressure scenarios (Agustiawan *et al.*, 2020). According to Dewi & Dewi (2018), auditors with high emotional stability are likely to perform optimally as they can think clearly and make sound decisions. Further supporting this, Albawwat *et al.* (2021), noted that individuals scoring high in this trait effectively overcome difficulties, reinforcing the connection between emotional stability and workplace performance. Consistent findings from Damayanti *et al.* (2019) and Rahmadhanti *et al.*, (2023) also highlight a positive relationship between emotional stability and auditor performance, indicating that the ability to manage emotions significantly contributes to job success.

H<sub>2</sub>: Emotional stability has a positive effect on performance.

Self-esteem can be defined as an individual's opinion of themselves, reflecting their perceived competence and worth. According to Widiantari *et al.* (2022), employee productivity increases when individuals have confidence in their abilities. Agustiawan *et al.* (2020) observed that individuals with high self-esteem tend to be independent thinkers, goal-oriented, and resistant to external pressures. Damayanti (2021) explored the impact of self-esteem on auditor performance and found a direct correlation, with auditor performance improving as their self-esteem increases.

H<sub>3</sub>: Self-esteem has a positive effect on performance.

Self-efficacy refers to an individual's belief in their own abilities to execute tasks effectively and achieve desired outcomes. Wiguna *et al.* (2020) noted that when auditors are fully confident in their audit capabilities, they are more decisive and effective in their roles, capable of overcoming challenges that arise during audits. Iqbal (2012) identified willingness to undertake and successfully complete challenging tasks as a key indicator of strong self-efficacy. Further supporting this, research by Burhanuddin *et al.*, (2023) demonstrated that self-efficacy positively affects auditor performance, suggesting that a high level of self-efficacy, often fueled by underlying self-esteem, motivates auditors to effectively tackle difficulties and achieve their objectives.

H<sub>4</sub>: Self-efficacy has a positive effect on performance.

Leadership style encompasses the methods and approaches leaders use to inspire and guide their followers towards achieving set goals. Effective leadership involves balancing the needs of the team with the attainment of organizational objectives (Budiman, 2018). Amandani & Wirakusuma (2017) and Sidik & Safitri (2020) supports the idea that the leadership style of managers significantly influences auditor performance. These studies highlight that the quality of leadership within public accounting firms plays a critical role in shaping the outcomes produced by auditors.

H<sub>5</sub>: Leadership style has a positive effect on performance.

## RESEARCH METHODS

This research employs a quantitative, associative methodology to explore the performance of auditors at Public Accounting Firms (KAP) in Bali. It uses a survey-based data collection approach, involving the distribution of questionnaires to gather data. The study investigates the influence of five independent variables – emotional stability, self-efficacy, leadership style, self-esteem, and locus of control – on the dependent variable, auditor performance.

The instrument used to assess auditor performance was adapted from Damayanti *et al.* (2015) and involves a four-point Likert scale comprising thirteen items. This scale measures various aspects of auditor performance, including technical and analytical abilities, interpersonal and communication skills, and professional traits, which serve as the primary indicators in this study.

For the measurement of locus of control, this study adopts an adapted version of the Work Locus of Control Scale (WLCS) developed by Spector (1988) and previously utilized by Damayanti *et al.* (2015). The locus of control is assessed using seven items on a four-point Likert scale. Indicators for this variable include completing work independently, initiating and completing an audit, having autonomy in work completion, belief in earning promotions based on performance, and the propensity to solve problems independently.

This study employs a measure of emotional stability adapted from Damayanti *et al.* (2015), utilizing a questionnaire with eight items on a four-point Likert scale. Emotional stability in this research is defined by the absence of symptoms such as depression, anxiety, tension, worry, irritability, and panic attacks. It also encompasses a positive outlook on life and the ability to regulate one's own emotions effectively.

For the assessment of self-esteem, the study adopts an instrument from Damayanti *et al.* (2015) comprising nine items measured using a four-point Likert scale. The indicators of self-esteem in this study include satisfaction with one's work outcomes, perception of high self-quality, feelings of pride, a sense of usefulness, self-respect, belief that efforts are worthwhile, and an optimistic outlook.

The self-efficacy variable is evaluated using an instrument adapted from Suprpta & Setiawan (2017), which consists of eight items on a four-point Likert scale. Indicators of self-efficacy in this research focus on confidence in completing challenging tasks, achieving goals effectively, and working efficiently.

Leadership style is assessed using the instrument from Marganingsih & Martani (2010), which includes six statement items on a four-point Likert scale. This study considers two distinct leadership styles: considered and structured. Each style is analyzed to understand its impact on auditor performance and how it influences the behavior and motivation of team members.

This study utilizes a quantitative data collection approach, gathering information on the total number of auditors in KAP Bali as recorded in the 2023 Indonesian Institute of Certified Public Accountants (IAPI) directory. Responses from auditors were collected using questionnaires, which quantified answers on a 4-point Likert scale. Additionally, qualitative data regarding the list of KAP names and specific statements from the questionnaire were also collected to enrich the dataset.

Primary data sources for this research include responses from participants across 19 public accounting firms (KAPs) in Bali, which were selected to represent the population. A total of 78 auditors were sampled, meeting the inclusion criteria with various positions ranging from junior auditor to partner. Each participant has at least one year of experience in the field. This methodological approach ensures a comprehensive analysis of factors affecting auditor performance, providing a robust dataset for evaluating the impact of emotional stability, self-esteem, self-efficacy, and leadership style on their professional efficacy.

Multiple linear regression analysis techniques were used in this research with the following regression equation formula.

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + e \dots \dots \dots (1)$$

Where:

- Y = Auditor Performance
- $\alpha$  = Constant
- X<sub>1</sub> = Locus Of Control
- X<sub>2</sub> = Emotional Stability
- X<sub>3</sub> = Self Esteem
- X<sub>4</sub> = Self Efficacy
- X<sub>5</sub> = Leadership Style
- $\beta_1$ -  $\beta_5$  = Regression Coefficient
- e = Standard Error, namely the level of estimator error in research

## RESULT AND DISCUSSION

Descriptive statistics are used to provide an overview of the data analyzed by paying attention to the minimum, maximum, mean and standard deviation values. Descriptive statistics are not intended to draw conclusions.

Referencing Table 1, there are 78 observations. The values for the auditor performance variable range from 34 to 52, with a mean of 44.01, suggesting that auditor performance is generally high. The average value of the locus of control variable (X<sub>1</sub>) is 22.68, with a range from 15 to 28, indicating that the locus of control is categorized as high. The standard deviation of the locus of control variable is 3.181, which is smaller than the mean, suggesting a relatively tight distribution of scores around the mean.

**Table 1. Descriptive Statistical Test Results**

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std.Deviation
Auditor Performance (Y)	78	34	52	44.01	5.123
Locus Of Control (X1)	78	15	28	22.68	3.181
Emotional Stability (X2)	78	16	32	26.00	3.600
Self Esteem (X3)	78	19	36	29.77	3.834
Self Efficacy (X4)	78	17	32	25.87	3.719
Leadership Style (X5)	78	12	24	19.71	3.204

Source: Data Processed, 2024

For the emotional stability variable (X2), values range from 16 to 32 with a mean of 26.00, placing it in the very high category. The standard deviation for emotional stability is 3.600, which, although lower than the mean, reflects a standard value difference.

The self-esteem variable (X3) has values ranging from 19 to 36, with a mean of 29.77, indicating high self-esteem among participants. The standard deviation for self-esteem is 3.834, which is less than the mean, illustrating low variability around the mean.

Regarding the self-efficacy measure (X4), the range is from 17 to 32 with a mean of 25.87, categorizing it as very high. The standard deviation of 3.719, being lower than the mean, shows a close clustering of data points around the mean.

Lastly, the leadership style variable (X5) ranges from 12 to 24, with an average of 19.71, which can be considered very high. The standard deviation for leadership style is 3.204, which is lower than the average, indicating a lower spread of values around the mean.

Overall, these statistics suggest that the variables studied – locus of control, emotional stability, self-esteem, self-efficacy, and leadership style – are perceived at high to very high levels among the auditors in this sample, with relatively low variability indicated by the standard deviations for each variable.

**Table 2. Normality Test Results**

One-Sample Kolmogorov-Smirnov Test			
			Unstandardized Residual
N			78
Normal Parameters <sup>a,b</sup>	Mean		0.000
	Std. Deviation		3.065
Most Extreme Differences	Absolute		0.085
	Positive		0.085
	Negative		-0.053
Test Statistic			0.085
Asymp. Sig. (2-tailed)			0.200 <sup>c,d</sup>

Source: Data Processed, 2024

Table 2 shows the correlation between the Kolmogorov-Smirnov value and the significance probability value (2-tailed) = 0.200, > 0.05. This means that the residual data has a normal distribution in this study.

**Table 3. Multicollinearity Test Results**

Model	Variabel	Collinearity Tolerance	Statistics
			VIF
1	(Constant)		
	Locus Of Control	0.783	1.278
	Emotional Stability	0.520	1.923
	Self Esteem	0.663	1.507
	Self Efficacy	0.462	2.167
	Leadership Style	0.580	1.725

Source: Data Processed, 2024

Referring to Table 3, all independent variables have a VIF value below 10 and a tolerance score above 0.10 as seen in Table 3. This means that there is no multicollinearity problem for the following variables in the regression equation.

**Table 4. Heteroscedasticity Test Results**

Model		Unstandardized		Standardized	t	Sig.
		Coefficients		Coefficients		
		B	Std. Error	Beta		
1	(Constant)	3.747	1.930		1.942	0.056
	Locus Of Control	-0.002	0.071	-0.004	-0.030	0.976
	Emotional Stability	0.074	0.077	0.154	0.960	0.340
	Self Esteem	0.012	0.064	0.027	0.194	0.847
	Self Efficacy	-0.092	0.079	-0.196	-1.155	0.252
	Gaya Kepemimpinan	-0.057	0.082	-0.105	-0.690	0.492

Source: Data Processed, 2024

In Table 4 it can be seen that the following variables have a significance level of more than 0.05. Locus of control is 0.976, emotional stability is 0.340, self-esteem is 0.847, self-efficacy is 0.252, and leadership style is 0.492. Thus, there is no heteroscedasticity in the regression equation model.

**Table 5. Multiple Linear Regression Analysis Test Results**

Model		Unstandardized		Standardized	t	Sig.
		Coefficients		Coefficients		
		B	Std. Error	Beta		
1	(Constant)	6.152	3.480		1.768	0.081
	Locus Of Control	0.322	0.128	0.200	2.505	0.015
	Emotional Stability	0.328	0.139	0.230	2.357	0.021
	Self Esteem	0.253	0.116	0.189	2.185	0.032
	Self Efficacy	0.289	0.143	0.210	2.021	0.047
	Leadership Style	0.357	0.148	0.223	2.409	0.019
	Adjusted R Square					0.617
	Sig F					0.000 <sup>b</sup>
	Sig F					0.000 <sup>b</sup>

Source: Data Processed, 2024



Based on Table 5, a regression equation can be formulated as follows.

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + e \dots \dots \dots (1)$$

$$Y = 6.152 + 0.322 X_1 + 0.328 X_2 + 0.253 X_3 + 0.289 X_4 + 0.357 X_5 + e \dots \dots \dots (2)$$

Referring to the results above, the Adjusted R Squared value is 0.617, indicating that variables related to locus of control, emotional stability, self-esteem, self-efficacy, and leadership style account for 61.7% of the variance in auditor performance, while other factors account for the remaining 38.3%. In this research, the F test result is 0.000, which is below the significance threshold, confirming that all these variables simultaneously have an impact on auditor performance.

The locus of control variable (X1) has a positive regression coefficient of 0.322 and a significance of 0.015 based on the t test. Therefore, H1 is accepted, as locus of control significantly increases auditor performance. The emotional stability variable (X2) has a positive regression coefficient of 0.328 and a significance of 0.021. Since emotional stability enhances auditor performance with a significance value below 0.05, H2 is accepted. Self-esteem (X3) has a positive regression coefficient of 0.253 and a significance of 0.032, indicating that self-esteem significantly increases auditor performance; hence, H3 is accepted. Self-efficacy has a positive regression coefficient of 0.289 and a significance value of 0.047; therefore, it can be said that self-efficacy improves auditor performance, leading to the acceptance of H4. The leadership style variable (X5) has a positive regression coefficient of 0.357 and a significance of 0.019, showing that leadership style improves auditor performance, so H5 is accepted.

Locus of control, according to the first hypothesis, increases auditor efficiency. Having a strong internal locus of control is associated with better performance as an auditor, according to this research. People who have a strong sense of agency within themselves tend to be self-motivated and take the initiative to carry out audit tasks, which in turn affects their efficiency and effectiveness. This research follows attribution theory, which states that internal and external factors can influence behavior. Locus of control improves auditor performance. This research agrees with Mawahdania (2022), Damayanti *et al.* (2015), and Usrah *et al.* (2022).

The second hypothesis posits that emotional stability contributes positively to auditor performance. This study finds that a higher level of emotional stability correlates with improved performance quality. Auditors who possess emotional stability are less prone to impulsive behavior under pressure and are more likely to make well-judged decisions, thus enhancing their output. These findings are in line with attribution theory, which seeks to explain the reasons behind people's actions and their responses to external stimuli. Consistent with prior research by Rahmadhanti *et al.* (2023), Damayanti *et al.* (2019), and Agustawan *et al.* (2020), this study confirms that emotional stability has a beneficial impact on auditor performance.

The third hypothesis suggests that auditors with strong self-esteem are more effective. The results indicate a direct correlation between auditors' self-esteem and their performance. High self-esteem enables auditors to maintain focus and exert effort, enhancing their self-confidence and positively impacting their performance. This study's findings support attribution theory, which provides insights into human behavior. The influence of self-esteem on performance is

consistent with findings by Agustiawan *et al.* (2020); Damayanti *et al.* (2015); Damayanti (2021), further affirming that auditors' self-esteem is a critical factor in their effectiveness.

The fourth hypothesis asserts that self-efficacy enhances auditor performance. The findings reveal that auditors with greater self-efficacy exhibit superior performance, likely due to increased confidence and perceived trustworthiness in their professional capabilities. This observation supports attribution theory, which examines the determinants of behavior. The study aligns with the research by Kirana & Suprasto (2019), Rismawati *et al.* (2021), and Burhanuddin *et al.* (2023), all of which demonstrate that self-efficacy significantly boosts auditor performance.

The fifth hypothesis asserts that leadership style enhances auditor performance. Effective leadership, characterized by the ability to inspire and motivate auditors to excel and achieve their full potential, is crucial for improved auditor performance. This study reinforces attribution theory, which explores how individuals interpret their behavior in various contexts. Research by Amandani & Wirakusuma (2017), Sidik & Safitri (2020), and Rahmadhanty & Farah (2020) supports this hypothesis, consistently showing that effective leadership styles positively influence auditor performance.

The findings of this research are significant in substantiating attribution theory and offer practical insights for Public Accounting Firms (KAPs). By understanding the impact of leadership style and the core self-evaluation personality model, KAPs can better manage and enhance auditor performance. These insights are crucial for making informed decisions regarding professional development and improving the overall efficacy of auditors within the firm. This study emphasizes the importance of leadership in the accounting profession and suggests that fostering strong leadership skills may have a beneficial impact on the future development of the auditor profession.

## CONCLUSION

Research conducted at the Public Accounting Firms in Bali Province indicates that auditor performance is positively influenced by factors such as leadership style, emotional stability, self-esteem, self-efficacy, and locus of control. Attribution theory, which delves into the motivations behind human behavior, supports these findings, underscoring the importance of these psychological characteristics. The results suggest that public accounting firms could enhance auditor performance by carefully considering these attributes during hiring decisions and in career advancement planning. Leadership style, an external factor, can also be tailored to further boost performance.

Given the limitations identified in this study, future research could be enriched by incorporating additional variables or by introducing mediating or moderating factors that could influence the relationship between personality traits and auditor performance. Future studies might focus on specific groups such as senior auditors, supervisors, or managers to determine if there are differences in how these factors affect various levels within the profession. Enhancing the response rate by diligent follow-up with respondents can also improve the reliability of the findings. Additionally, expanding the sample size and employing

a mixed-methods approach could enhance the precision and depth of the research outcomes.

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