THE IMPACT OF WORK-FAMILY CONFLICT TOWARD JOB PERFORMANCE – THE CASE OF EXTERNAL AUDITOR

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Abstract

The purpose of this study is to explain about how work-family conflict affects auditor which in this case is job performance. Further, this study also investigates the mediating relationship between job satisfaction and organizational commitment. The research is done using 30-items instrument that are given to public accounting firms that listed in IAI. Demographic profiles asked are gender, working experience, education, living with family, and public accounting firm. The analysis was performed on 82 responses using SEM analysis to find out the relationship between variables and how do they imply in auditors who live in JABODETABEK. While some of the previous research found that job satisfaction had insignificant relationship with job performance, analysis showed that work-family conflict had significant negative relationship with job satisfaction and organizational commitment. The next result suggested that job satisfaction and organizational commitment had significant positive relationship with job performance. Analysis also indicated that job satisfaction and organizational commitment mediates relationship between independent variable and dependent variable partially.

Keywords: Work-Family Conflict, Job Satisfaction, Organizational Commitment, Job Performance, Auditor.

JEL Classification: L42

INTRODUCTION

Working in public accounting firm is closely related to long working hours, excessive job responsibility, and lack of social life outside the working environment, especially on busy season. It is shown that professions with high degree of contact with customers and clients are more susceptible to work-family conflict such as salesperson (Dubinsky et al. 1986), customer service providers (Boles and Babin 1996), and accounting profession as well (Pasewark and Viator 2006). Therefore, we assume that external auditors are vulnerable to work-family conflict.

The term work-family conflict is not recently heard issues in accounting profession, and in this case, external auditors. As they endure the life cycle of an auditor as a profession risk, it is undeniable that the turnover rate of external auditor profession is relatively high. Work family conflict has significant impact toward the turnover intention (Pasewark and Viator, 2006; Haar and Roche, 2012). However, there are no studies yet proving that work-family conflict has direct impact toward the job performance.

Previous studies showed that work family conflict has negative relationship toward job satisfaction (Boles et al. 2001; Anderson et al. 2002) and organizational commitment (Carlson, et al. 2000). In the other hand, job satisfaction has positive relationship toward job performance (Aftab & Idrees, 2012; W. Fu and S. P. Deshpande, 2014) and organizational commitment (Jaramillo, et al. 2005).

Therefore, in this study we intend to elaborate and to seek the empirical evidence on how the work-family conflict affects the quality of auditor's job performance in conducting an audit, and how does job satisfaction and organizational commitment affect job performance and work-family conflict.

THEORETICAL FRAMEWORK AND HYPOTHESES DEVELOPMENT

Job Performance

Job performance is perceived as the result of the job performed by one personnel. In this case, job performance will refer to auditor's job performance. One of the most notable theory of job performance is Campbell's theory about the eight factor model to capture

dimensions of job performance. Those eight factors are consisting of task-specific behaviors, non-task specific behaviors, communication, effort, personal discipline, helps out the groups of colleagues, supervisor or leadership component, and managerial task (Campbell, 1990). We assume that job performance of an auditor directly impacts public trust, and the usefulness of audit itself, as stated by Fisher (2001). Meanwhile, poor job performance may lead to errors, legal liability, and loss credibility (Kalbers and Cenker, 2008). Job performance of an auditor has significant impact toward the outcomes of audit quality, revenues, legal exposure, and even the existence of the accounting firm itself (Kalbers and Cenker, 2008).

Work-Family Conflict and Job Performance

Work family conflict is defined as form of role conflict in which the pressures from work and family domains are mutually incompatible in some respect (Greenhaus and Beutell, 1985). This term could be illustrated as how a person who has dual-role, a parent and a professional auditor, have conflict within his family circle and professional responsibility. Recent studies states that work-family conflict has two perspectives in defining the conflict; they are family interfering work and work interfering family. This two-dimension perspective to conflict is established by the previous researchers.

Based on the studies, it is well established that conflict occurs in the workplace and enters the home (referred to as work interfering family) or occurs in the home and enters the workplace (family interfering work) (Eby, Casper, Lockwood, Bordeaux & Brinley, 2005). There are three indicators of work-family conflict, which are time-based conflict, strain-based conflict and behavior-based conflict (Slan-Jerusalim & Chen, 2009). Time-based conflict defines as a conflict caused by time such as overtime and long working hours (Greenhaus & Beutell, 1985; Ling Xu, 2009). Strained-based conflict is a conflict caused by physical exhaustion, depression, and irritability (Greenhaus, Parasuraman, Granrose, Rabinowitz & Beutell, 1989, Ling Xu, 2009). Behavior-based conflict is a conflict when different behavioral expectations between two roles are incompatible such as the role as a father and as an auditor (Greenhaus et al., 1989 Ling Xu, 2009).

Work interfering family occurs when problems in the work environment interferes the family of one person. For instance, an auditor works overtime because the release date of audit report is getting closer that results him could not make it on his father's birthday at the following day. Bringing audit working paper to house and continue the work there is also considered as work interfering family conflict. Work interfering family could result in lower quality of family life (Vallone & Donaldson. 2001).

Family interfering work occurs in the other way. An example about this dimension is when the auditor take days off to take cares his or her sick children. Several studies were conducted to dig deeper about family interfering work. Researchers found that family interfering work has relationship with organizational commitment (Akintayo, 2010), life satisfaction (Vallone & Donaldson. 2001), and clinical depression (Vallone & Donaldson. 2001).

Job Satisfaction

There are many concepts and researcher's statements underlying job satisfaction. As for the definition, job satisfaction is a positive emotional state gained from the appraisal of job or job experience (Locke, 1976, p. 1300). In the other hand, Spector (2002) states the satisfaction of job is ranged from satisfaction to dissatisfaction. His statement was supporting the popular theory, Motivation Hygiene Theory. This theory states that in there are majorly two factors affect job satisfaction, motivators such as challenging work and recognition; and hygiene factors such as job security and salary. Motivators will lead to job satisfaction while hygiene factors will lead to job dissatisfaction (Herzberg, 1964; Teck-Hong & Waheed, 2011). According to Rusbult and Farrel (1983) job satisfaction is the degree when an individual perceives his or her job positively, the job offers higher rewards and lower cost. Job cost is associated with numerous work load, unfair promotion, inadequate resources, and deadlines, while job offers is associated with high salary and allowance, authority and variation (Rusbult and Farrel, 1983).

Organizational Commitment

According to Rusbult and Farrel (1983), organizational commitment is a tendency of an individual will stay in a particular organization. Organizational commitment has direct impact toward turnover. One notable theory about organizational commitment is the theory of Meyer and Allen (1991). Organizational commitment is perceived as the intention of employee in an organization to continue working (Meyer, Allen. 1991; Jaros, 2007). Organizational commitment could be formed from many aspects of work. Organizational commitment is divided into three aspects, affective commitment, continuance commitment, and normative commitment.

Affective commitment arises when employee has sentimental feeling, emotional attachment and involvement with the particular organization. Employees are staying in an organization because they want to be there. Continuance commitment is the decision made by employee when he or she perceived that it will be more beneficial or less costly to stay in the particular organization. Normative commitment is occurred when employee feels staying in one organizational is not a choice, they feel that they have to be in that organization due to normative reasoning and values (Meyer, Allen. 1991; Brown, Barbara B. 2003).

Hypotheses Development

Relationship between Work-Family Conflicts with Job Satisfaction

According to the role theory, relationship occurs between work-family conflict and job satisfaction is negative. When the work-family conflict increases, the job satisfaction will decrease (Kahn et al., 1964; Pasewark & Viator, 2006). To illustrate this relationship, assumed that an auditor has to go out of town in regard of field-work activities for two weeks. However, at that week, she is going to celebrate marriage anniversary with her spouse. The husband feel disappointed knowing that his wife, which is the auditor, cannot spare time for celebrating their anniversary due to work business.

This is an example how work interfere the family and can possibly lowering the quality of family life, especially when it occurs frequently. Illustration mentioned above is using the dimension of Work Interfering Family concept, where job satisfaction is decreasing

because the auditor perceives that her job is the root problem of her spouse disappointment is related to her work. The correlation of Work Interfering Family and Job satisfaction is found to be negative (Boles et al., 2001; Anderson et al., 2002; Pasewark and Viator, 2006). In the other hand, the relationship of Family Interfering Work with Job Satisfaction is found to be either negative but insignificant (Netemeyer et al. 1996), or non-existent. Based on these theories and explanation, therefore we propose hypothesis as below:

H1: Work-Family conflict has negative relationship toward job satisfaction

Relationship between Work-Family Conflicts with Organizational Commitment

Work-family conflict causes imbalance between family and work when an auditor should be able to prioritize one thing at a time. The disruption affects the organizational commitment of an auditor. The conflicts of interest between work and family that have impact for the organization would affect the organizational commitment (Akintayo, D. I. 2010). Previous research found that work family conflict has significant negative relationship with overall organizational commitment (Malik, Shoukat, et al. 2015).

Based on these findings, we propose hypothesis as follows:

H2: Work Family Conflict has negative relationship with organizational commitment.

Relationship between Job Satisfaction with Job performance

According to previous researches, job satisfaction has a significant impact toward job performance. There is significantly positive relationship between job satisfaction and task performance (Edward and Bell, 2008). Moreover it is suggested that firm can improve their employee's performance by increasing their job satisfaction and motivation (Springer, 2011). There were many previous researchers examined the relationship between job satisfaction and job performance.

Each research has its own way to determine the relationship between two variables, such as G. Strauss (1968) commented, "Early human relationists viewed the morale-productivity relationship quite simply: higher morale would lead to improved productivity" (p. 264), or Job satisfaction is especially important in service or business with high level of

working level. Shore and Martin (1989) found job satisfaction explained more incremental variance in the performance of professionals than organizational commitment.

Therefore the hypothesis is formed as below:

H3: Job satisfaction has positive relationship with job performance.

Relationship between Organizational Commitments with Job performance

The relationship between organizational commitment and job performance is positive (Jaramillo, et al. 2005). Previous researchers define the relationship of organizational commitment and employee's job performance is positive in the comparative analysis from Meyer's three aspects of organizational commitment (W. Fu, S. P. Deshpande. 2014). Previous research found that work family conflict has significant negative relationship with overall organizational commitment (Malik, Shoukat, et al. 2015).

Based on the previous findings, researcher forms the hypothesis as below:

H4: Organizational commitment has positive relationship with job performance.

Relationship between Work-Family Conflict, Job Satisfaction, Organizational Commitment and Job performance

Based on previous research, work-family conflict is one among several indicators that affects the auditor job performance, whether the auditors is feeling satisfied or not satisfied with their job and feel committed in an accounting firm. Work-family conflict has different effect toward different professions. However, studies show that professions with high customer/client contact are high likely to suffer from work family conflict (Dubinsky, et al., 1986; Boles and Babin, 1996).

Pasewark and Viator (2006, p.159) through their research find that accounting professionals feel dissatisfied with their work when it interferes the family activities, but their job satisfaction is not necessarily affected by job interference. In the other hand, organizational commitment also plays important role with significant relationship with work-family conflict (Malik, Shoukat. et al. 2015) and job performance (Jaramillo, et al. 2005). Therefore, the hypothesis is formed as below:

H5: Job satisfaction and organizational commitment will mediate the relationship between work family-conflict and job performance.

RESEARCH DESIGN

Empirical Design

The purpose of this study is to explain about how work-family conflict affects auditor job performance, and how do job satisfaction and organizational commitment mediate relationship between both variables.

Below is the research model we use in this study:

Figure 1

Instruments

Independent Variable

The independent variable in this research is the work-family conflict. To measure the work-family conflict, we use questionnaire used by Pasewark and Viator at their research (2006). This questionnaire comes from Netemeyer et al.'s (1996) two-dimensional measure of work-family conflict. This questionnaire measures both WIF (Work Interfering Family) and FIW (Family Interfering Work). The measurement we used that contain each dimension of work-family conflict is using five-likert scale.

Mediating Variable

The mediating variable in this research is job satisfaction. To measure the job satisfaction, we use questionnaire used six items from Rusbult and Farrell (1983) previously

used in other accounting studies (Pasework, Viator. 2006). Organizational commitment will be measured using 15-items from Allen & Meyer that used in previous research (Lee, Allen, et al. 2001) both job satisfaction and organizational commitment will use 5-likert scale for measurement.

Dependent Variable

The dependent variable for this research is the job performance. To measure job performance, we use questionnaire from Fogarty, Singh, Rhoads, and Moore (2000) and Fogartry and Kalbers (2005) used to determine job performance in other behavioral accounting studies (Kalbers & Cenker, 2008) using five-likert scale.

Hypothesis Testing

The purpose of this study is to explain about how work-family conflict affects auditor which in this case is job performance, and how do job satisfaction and organizational commitment mediate relationship between both variables. Hypothesis Testing using SEM Analysis, with Variance Accounted For (VAF) Test to check mediating effects in this research.

Sample

The population for this research is external auditor who work in JABODETABEK. The sample target for this research is 100 (one hundred). Researcher is going to use primary source of data, which refers to first-handed obtained data. The collection method is by spreading questionnaire. The sampling method to use is simple random sampling. The criteria for the samples itself are as listed below:

    a. Posses work experience as an auditor in public accounting firm.

    b. Auditor from big four and non big four public accounting firm located in JABODETABEK.

Researcher able to spread 100 questionnaires with 82 usable responses. Researcher asked information about gender, working experience, education, living status, and classification of public accounting firm in the questionnaire sheet. There are more male

respondents compared to female respondents. There are 37 (45,1%) female respondents and 45 (54,9%) male respondents.

RESULTS

Descriptive Analysis

Referring to the data, for variable WFC, the average score was 2,473; median score 2; modus score 2; and standard deviation 0,872. Looking from the descriptive results, most of the respondents were choosing answered 2 which refers to "disagree" (in 5 likert scale; 1 = Very Disagree and 5 = Very Agree). Referring to the result, we assumed that most of the respondents did not found work-family conflict as big obstacles in their career or even did not experience work-family conflict at all. However, the answers for this variable was the most varied compared to other variables. Although most respondents found work-family conflict was not an obstacle, some respondents found work-family conflict as an extreme burden for their profession. Looking deeper into the answers, variable WFC had two indicators which were work interfering family and family interfering work. Questions WFC 1, WFC 2, WFC 3 and WFC 4 were for indicator family interfering work, while WFC 5, WFC 6, WFC 7, WFC 8, and WFC 9 were for indicator work interfering family. As shown in the table, most of the respondents' answered toward question related to family interfering work were "very disagree" and "disagree". From this result, we concluded that family interfering work was not really happening in auditors' life, or even if it was, family interfering work was not really considered as a burden. In the other hand, for question related to work interfering family, respondents' answered were more varied. Although most answers were still in "disagree" and "neutral" area, number of respondents who answered "agree" also could not be ignored. This showed that working as an auditor, to some extent, was taking individual's time for hwas or her family.

For variable JS, the average score was 3,510; median score 3; modus score 4; and standard deviation 0,727. Therefore, most of the respondents were choosing answered 4 which refers to "agree" in JS section. Looking from the result, it was shown that most of the auditors were felting neutral or satisfied with their current profession. The indicator of the job

satisfaction was cost and reward. Indicator cost was stated in JS 1 and JS 5 while indicator reward was stated in JS 2, JS 3 and JS 4. Referring to the data, we concluded that most of the respondents found that the cost to become an auditor was worth for the reward.

For variable OC, the average score was 3,299; median score was 3; modus score was 3; and the standard deviation was 0,897. Therefore most of the respondents were choosing answered 3 which refers to "neutral" in OC section. However, looking at the mean score, it showed that although most of the auditors were answering "neutral", it was very likely that auditors felt "neutral to committed" toward their job. Looking deeper to the answers, there were three indicators of organizational commitment, which were normative commitment, continuance commitment, and affective commitment. Normative commitment was stated in OC 1, OC 2, OC 3, and OC 4; continuance commitment was stated in OC 5, OC 6, OC 7; and affective commitment was stated in OC 8, OC 9, OC 10, and OC 11. From the distribution of the answers, it was shown that from three indicators that auditors felt high degree of affective commitment toward their accounting firm. While normative and continuance commitment were more varied from one to other respondents, more than half of the respondents choose "agree" and "strongly agree" when it came to affective commitment question. Affective commitment could be occurred when someone felt comfortable and happy in the situation. Some things that could increase affective commitment for auditors were the suitable working culture, the colleagues, the supervwasors, and how far the auditors enjoy their profession as well.

For variable JP, the average score was 3,483; median was 3; modus was 3; and standard deviation was 0,786. Therefore most of the respondents were choosing score 3 which refers to "neutral" in JP section. Looking deeper to the indicators, variable JP had two indicators which were quality of work and quantity of work. Quality of work was stated in JP 2, JP 3, and JP 5; while quantity of work was stated in JP 1 and JP 4. Referring to table 4.3e, we concluded that most of the respondents were either "neutral" or "agree" with job quality. In the other hand, when the question was about "quantity of job" the respondents were more varied, especially in JP 4 "I perform better than my other colleagues with same level". The result showed that respondents were felting more "confident" about their job quality while

felting "neutral" about job quantity. All data had low standard deviation, which was also a hint that data was clustered around the average score and most likely to be reliable.

DISCUSSION

Interpretation Analysis of Work-Family Conflict and Job Satisfaction

As shown in the previous results, WFC and JS had negative relationship. This meant that the more conflict between work and family experienced by auditors, job satisfaction of the auditor will decrease. Back to the indicators of job satisfaction, cost and reward, if auditors suffer too much work-family conflict that mainly generated from the workplace, auditors will start to felt that the rewards they got from their job was not worth with the cost and the sacrifice made. Looking at the p value which was <0.01, it showed that work-family conflict had significant impact toward job satisfaction. Having demanding profession and pursue to balance it with family life was a challenging issue. Looking from the R-square value which was 17%, it showed that the changes in work-family conflict could slightly affect job satisfaction of an auditor.

The result was similar to the previous researches that work-family conflict overall had negative relationship with job satisfaction, and referring to the descriptive results presented earlier in the chapter, indicator family interfering family was not really affecting auditor compared to work interfering family, because it was insignificant (Pasewark and Viator. 2006; Lidya Agustina. 2008).

Work-family conflict issue could be overcome when public accounting firm also take active action to overcome it. One of the solutions could be provided was that policy to add one day off per 8-hours of overtime. Therefore, the time spent for working could be made up more during low season. Public accounting firm could also consider to make certain event such as "family day" or give special privilege for auditors for "one special day off given by firm" that could be used for family event (anniversary, kid's birthday). Thus, auditors felt more appreciated with their work.

Interpretation Analysis of Work-Family Conflict and Organizational Commitment

Next was about WFC and OC. Variables WFC and OC had negative relationship, this meant that the more conflict between work and family experienced by auditors, organizational commitment would be decreasing. Back to the indicators of organizational commitment, normative commitment, continuance commitment, and affective commitment, if auditors suffer too much work-family conflict that mainly generated from the workplace, auditors will start to felt detached with their organization.

Looking at the p value which was <0.01, it showed that work-family conflict had significant impact toward organizational commitment. As shown in the descriptive result, out of three indicators of organizational commitment, auditors had highest degree of affective commitment which means that the auditor had committed with the firm because they choose to be committed, not because of external forces or factors. Therefore, the organizational commitment owned by auditors was more vulnerable to work-family conflict because the strongest commitment was from inner personal commitment.

Looking from the R-square value which was 26.7%, it showed that the changes in work-family conflict could moderately affect organizational commitment of an auditor. This also showed that work-family conflict had bigger effect toward organizational commitment compared to job satisfaction. This result was consistent with the previous we that state work-family conflict had significant negative relationship with overall organization commitment, and also consistent with the previous we, affective commitment held the most significant relationship with work-family conflict. (Shoukat Malik, et al. 2015).

Interpretation Analysis of Job Satisfaction and Job Performance

As shown in the previous results, JS and JP had positive relationship. This meant that the higher job satisfaction could also relate to higher job performance. Looking at the p value which was <0.01, it showed that job satisfaction had significant relationship toward job performance. The more auditors felt satisfied with their job, it was very likely that they will put more effort for their job, thus the job performance will be increasing.

Looking from the R-square value which was 11.5%, it showed that the changes in job satisfaction could slightly affect the job performance of an auditor. This result was slightly

inconsistent with the previous study. Previous we stated that job satisfaction and job performance indeed had positive relationship, however, it was not significant (Fu and Deshpande. 2014). However, this result was consistent with another we's result that job satisfaction and job performance were positively influential, higher job satisfaction will lead to better job performance, betterment of job performance will lead to even higher job satisfaction (Yang and Hwang. 2014). This slight difference could be occurred from conditional bias, difference in demographic, or difference in sample numbers.

Interpretation Analysis of Organizational Commitment and Job Performance

Next was about OC and JP. According to the results above, OC and JP had positive relationship. This means that the more committed an auditor to his or her firm, it could lead to better job performance. Same goes to JS, the more an auditor committed to their firm, it was very likely that they will put more effort and spend more time and energy to their job which lead to better job performance. Looking at the p value which was <0.01, it showed that organizational commitment had significant relationship with job performance. Looking from the R-square value which was 10.9%, it showed that the changes in organizational commitment could affect job performance. However, the effect of organizational commitment toward job performance was less than job satisfaction. This result was consistent with the previous we (Fu and Deshpande. 2014) that states organizational commitment had positive and significant impact toward job performance.

Interpretation Analysis of Mediating Effects

Lastly about mediating effect, as stated in the result above that OC and JS was partially mediating the relationship between the WFC and JP. It means that WFC had both direct and indirect impact toward JP, the direct effect was not mediated, whereas the indirect effect was mediated by JS and OC. This could refer that some indicators of work-family conflict had direct effect toward job performance, and the other indicators had indirect effect toward job performance. The role of JS and OC here as mediating variable was to transmit the indirect effect from WFC toward JP. Referring to the descriptive analysis above, we suggest that indicator that had direct effect toward job performance was work interfering

family while family interfering work do not had any direct effect toward job performance, thus mediation through job satisfaction and organizational commitment was occurred in this relationship.

Previous studies analyze the effect of work-family conflict toward performance using another mediating variable such as emotional exhaustion the result was that emotional exhaustion fully mediate the relationship between work-family conflict and job performance, therefore, there was no direct impact from work-family conflict to job performance (Karatepe, 2013). However, according to another previous research (Warokka and Febrilia. 2015), work-family conflict had overall negative relationship with job performance and between two indicators, only work interfering family that had direct impact toward job performance. Therefore, we concluded that this result was consistent with the previous research.

CONCLUSION & IMPLICATION

The more conflict occurred between work and family, auditor felt even more burden so that it would impact negatively toward his/her job satisfaction, and it was significant. Work interfering family had higher impact for auditors compared to family interfering work. The more work-family conflict occurred between work and family would lead auditor to felt detached with the organization or the firm where auditors were working in. Affective commitment held the most account for organizational commitment owned by auditors. The more job satisfaction an auditor had within their profession, it was more likely that auditors will had more motivation to do their job even better. Therefore, job satisfaction impacts job performance positively. The more committed an auditor toward their profession, auditors would have more motivation and willingness to perform their best on their job. Therefore, organizational commitment affected job performance positively. Job satisfaction and organizational commitment mediated the relationship between work family conflict and job performance partially. There was direct relationship between work-family conflict and job performance as well.

We suggested some recommendations for future study purpose. Future research could be done in another demography area. Future research could also do comparative research

between big four accounting firm and non-big four accounting firm regarding this topic. Future research could be done for internal auditors or accountant who works in company. Future research could also consider to add mediating variable such as "professionalism".

Public accounting firm should give certain work-family friendly policies such as additional off day for every 8-hours of over-time. Public accounting firm also could consider to hold certain event in the low season that involve the family of the auditor

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1 = Sangat tidak setuju || 2 = Tidak setuju || 3 = Netral/Biasa saja || 4 = Setuju || 5 = Sangat Setuju

No	Pernyataan	1	2	3	4	5
16	Saya tidak merasakan rasa kepemilikan terhadap kantor saya					
17	Saya tidak memiliki ikatan emosional dengan kantor saya					
18	Saya tidak merasa sebagai bagian dari keluarga besar kantor saya					
19	Setelah mempertimbangkan semua hal, saya sangat tidak puas dengan pekerjaan saya					
20	Dengan hal-hal yang sudah saya ketahui sekarang, kalau saya harus memutuskan lagi apakah mau melakukan pekerjaan ini atau tidak, saya sudah pasti akan memilih profesi ini					
21	Jika teman baik saya berkata ingin memiliki profesi seperti saya (dengan atasan saya), saya tidak akan merekomendasikan pekerjaan ini kepada dia					
22	Kantor saya sangat berarti bagi saya secara pribadi					
23	Saya menyelesaikan lebih sedikit pekerjaan dalam periode tertentu dibanding rekan kerja saya					
24	Saya memberikan usulan konstruktif kepada senior/supervisor mengenai bagaimana pekerjaan audit harus dilakukan					
25	Pekerjaan seperti ini adalah sangat sesuai dengan pekerjaan ideal saya					
26	Pekerjaan ini benar-benar sesuai dengan pekerjaan yang ingin saya ambil ketika saya memilih karir ini					
27	Saya tidak merasakan adanya keharusan untuk bertahan dengan kantor saya sekarang					
28	Saya menemukan cara untuk meningkatkan prosedur audit					
29	Kinerja saya lebih baik daripada auditor lain setingkat saya					
30	Mempertahankan dan memperbaiki hubungan dengan klien tidak termasuk sebagai hal penting di pekerjaan saya					

1 = Sangat tidak setuju || 2 = Tidak setuju || 3 = Netral/Biasa saja || 4 = Setuju || 5 = Sangat Setuju

#		
1	Tuntutan keluarga saya/pasangan tidak pernah mengganggu pekerjaan saya	1 2 3 4 5
2	Saya harus menunda pekerjaan saya karena tuntutan waktu saya di rumah	1 2 3 4 5
3	Saya tidak pernah memiliki kesulitan apapun untuk menyelesaikan pekerjaan karena tuntutan/kesibukan di keluarga	1 2 3 4 5
4	Walaupun itu demi kebaikan saya, saya tidak merasa keluar dari kantor ini adalah hal yang baik	1 2 3 4 5
5	Saya tidak akan merasa bersalah kalau saya keluar dari kantor sekarang	1 2 3 4 5
6	Saya akan melanggar/menyalahi kepercayaan jika saya keluar dari kantor saya sekarang	1 2 3 4 5
7	Teman dan keluarga saya menghabiskan waktu yang sebenarnya ingin saya gunakan untuk bekerja	1 2 3 4 5
8	Tuntutan pekerjaan mengganggu kehidupan pribadi saya (keluarga, waktu senggang)	1 2 3 4 5
9	Waktu yang dihabiskan oleh pekerjaan saya membuat saya kesulitan mengikuti acara keluarga atau tanggung jawab pribadi yang lainnya	1 2 3 4 5
10	Menurut saya, saya akan mengalami lebih banyak kerugian daripada keuntungan kalau keluar dari kantor saya	1 2 3 4 5
11	Saya tidak akan meninggalkan kantor ini karena kehilangan/kerugian yang bisa menimpa saya nantinya	1 2 3 4 5
12	Jika saya memutuskan untuk meninggalkan kantor ini, terlalu banyak hal di hidup saya yang akan kacau/terganggu	1 2 3 4 5
13	Hal-hal yang ingin saya lakukan di rumah jadi tidak bisa dikerjakan karena tuntutan pekerjaan saya	1 2 3 4 5
14	Pekerjaan saya tidak membuat saya tertekan sehingga mudah bagi saya untuk memenuhi kewajiban pribadi atau di keluarga	1 2 3 4 5
15	Tuntutan pekerjaan tidak mempengaruhi waktu bersantai saya di rumah atau dengan teman-teman	1 2 3 4 5

Table - Descriptive Analysis

	WFC	JS	OC	JP
Mean	2,473	3,510	3,299	3,483
Median	2	3	3	3
Modus	2	4	3	3
Standard Deviation	0,872	0,727	0,897	0,786

Source: Research Data

Results