Role Stress, Job Satisfaction and Role of Workplace Spirituality of Auditor

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ABSTRACT

This research aims to test and analyze the effects of role stress on job satisfaction of auditor in Public Accounting Firm and to the test and analyze the effects of workplace spirituality in reducing role stress on job satisfaction of auditor in Public Accounting Firm. This research used survey and interview method. The results showed that the role of workspace spirituality decreased the effects of neither role stress nor direct role stress on job satisfaction. Role stress might be overcome if individual and organizational factors effectively implement and facilitate spirituality

Keywords: Role Stress, Workplace Spirituality, Satisfaction

1. INTRODUCTION

Effectiveness and efficiency of an organization were often influenced by job satisfaction of human resources (Gamble et al., 2012; Kalangi, 2015; Awalina, 2015). Individuals having positive feelings on their jobs would find high job satisfaction (Bisen and Priya, 2010; Kalangi, 2015). In contrast, if there was low job satisfaction on audit profession, then it would lead to high employee turnover, loss for Public Accounting Firm and for the worst, the relationship with client would be threatened (Jannah, 2015).

Job stress was one of factors that lead to low job satisfaction (Saad, 2010). One of job stress sources often faced by auditor was role stress (Fisher, 1995). Role stress was resulted from the application of Role Theory and boundary spanning activities (Fisher, 1995; Agustina, 2009). Due to these applications, auditors often accepted role expectations from people they met either within or outside the organization. Acceptance of these role expectations created a new role structure for the auditor (Peterson and Smith, 1995). Role structure

containing information that were incomplete, unusual, and contrary to other roles as well as information requiring much resource to objectify it were factors that bring auditor to experience stress role (Peterson and Smith, 1995; Fisher, 1995).

Role stress included role conflict, role ambiguity, and role overload (Robbin and Judge, 2008). Individuals who accepted the role expectations might have several contradictory roles and led to role conflict. Research conducted by Cahyono (2008) and Agustina (2009) found that the higher role conflict experienced by an employee, the lower job satisfaction would be. Stress due to role conflict would lead employees to be uninterested in their job and they also became depressed to do their job (Agustina, 2009).

On the other hand, the expectations addressed to individuals did not contain complete information, then the perception to perform those tasks would be blurred (Agustina, 2009). This condition might trigger role ambiguity and caused frustration then eventually lowered job satisfaction (Jannah, 2015; Baridwan et al, 2016). The result showed that the higher role ambiguity led to lower job satisfaction (Cahyono, 2008; Sulistyawati, 2014; Edwy, 2016).

Expectations addressed to individuals in order to complete a lot of work in a limited time could create role overload (Robbin and Judge, 2008). When the boss piled the work on individuals without any time priority and poor time management, they would find frustration and low job satisfaction (Altaf and Clouds, 2011). The result shows that the higher role overload led to lower job satisfaction (Agustina, 2009; Pradana and Salehuin, 2015; Edwy, 2016).

However, other studies found that there was no correlation between role conflict and job satisfaction because conflict they had experienced was a consequence of his work position (Hussein,

2008; Handayani, 2012; Edwy, 2016). Handayani (2012), also found that there was no correlation between role ambiguity and job satisfaction because individuals must be responsible for their work even though they did not obtain complete information about the job. Research conducted by Coverman, (2001) and Altaf and Awan (2011), found that role overload provided no effect on job satisfaction due to factors of salaries and family support.

By these inconsistent results, the researcher was prompted to input variables of workplace spirituality (WPS) as a contingency factor related to the effect of role stress on job satisfaction. WPS was also defined as a framework of organizational values, it was proven in a culture emphasizing employee's transcendence experience through work processes and facilitating the desire to connect with others through joyful feeling (Giacalone et al., 2008). WPS contained constructs of compassion, mindfulness, meaningful work, and transcendence (Duchon and Petchsawanga, 2009). The longer auditors experienced role conflict, their independence was threatened, and they performed their job under stress. However, by defining their works (meaningful work), the auditor would be informed about the purpose of the audit profession (Triana, 2010). Auditors experiencing role ambiguity and role overload would find it difficult to finish their job, due to a lack of information and time limitations as well as capabilities. Their compassion and mindfulness made auditor to be able to perform supervision properly, organize its work priorities, and set the time they need to finish the job (Altaf and Awan, 2011).

In addition to be a tool to overcome role stress, WPS was also able to increase job satisfaction. This was based on Person-organization fit (P-O fit) Theory. Application of WPS brought a more positive perception of the individual to the organization, so that the employees obtained the change and individuals achieved better adjustment through the job with a higher satisfaction (Martin et al., 2012). Some studies also found that there was a moderating effect between WPS on job satisfaction (Altaf and Awan, 2011; Shahbaz and Shakell, 2013). This research aims to test and analyze the effects of role stress on job satisfaction of auditor in Public Accounting Firm and to test and analyze the effects of workplace spirituality in reducing role stress on job satisfaction of auditor in Public Accounting Firm

2. LITERATURE REVIEW

Stress is defined as a dynamic condition in which individuals are confronted not only with the demands, but also constraints related to what they want and the best results to be achieved (Bisen and Priya, 2010). In the audit profession, work-related stress often resulted from stress role. Role stress is application of role theory and boundary spanning activities. Role theory indicates Individuals who meet with other individuals will accept the role expectations and result in the creation of new role structure from accepted individuals. Boundary spanning activities allows individual to meet other people in order to seek additional information. Role theory and boundary spanning activities guide the auditor to meet with others outside the organization to find information and conduct the audit; therefore, auditors will accept role expectations from others and allow the formation of a new role structure. However, the new role structure often indicates contrary of one another and unclear information. Besides, it also requires much resource to do so (Ermawati et al, 2014). The demand to carry out all the roles they have, which are accompanied by obstacles to fulfill the roles, has created a condition called as role stress (Robbin and Judge, 2008; Bisen and Priya, 2010; Ermawati et al, 2014).

Role stress can be divided into three types, namely: role conflict, role ambiguity, and role overload. Role conflict can be defined as a state when individuals accepting role exception has been dutiful to take other roles, yet to take such role expectation, then other roles would difficult to be dutiful (Fisher, 1995). Role ambiguity is a state when role expectation accepted by individual does not contain complete information, so they will find it difficult to do so (Fisher 1995). Role overload is a state when the individuals lack of resources to take role expectations they have accepted (Chang et al., 2009). Auditors who are expected to do a lot of work with less time can have a physical illness and psychological disorders. Role conflict, role ambiguity, and role overload are the factors that make individual feel that their work are not attractive, they are depressed about their job, they are not empowered, they cannot work optimally, and ultimately lower job satisfaction (Fisher 1995; Hellhammer et al., 2004; Murtiasri and Ghozali, 2006; Agustina, 2009). (Hellhammer et al., 2004).

Role stress (role conflict, role ambiguity, and role overload) have an impact both physically and psychologically. One of the effects of role stress is lower job satisfaction. Job satisfaction is defined as an individual's attitude toward his work (Robbins and Judge, 2008). The individuals feel glad, spirit, and productive show high job satisfaction (Bisen and Priya, 2010; Kalangi, 2015). Job satisfaction can be measured by intrinsic, extrinsic, and overall level (Fisher, 1995). Intrinsic job satisfaction is defined as an individual attitudes toward work that comes from within the individual in the form of how the individual perceives his job. Extrinsic job satisfaction is defined as an individual attitudes towards work which comes from external sources, such as satisfaction with salary, co-workers, and the environment (Fisher, 1995; Robbins and Judge, 2008). However, in some circumstances, role stress (role conflict, role ambiguity, and role overload) can not affect the job satisfaction of this is due to a consequence of his work position (Hussein, 2008; Hand, 2012; Edwy, 2016), the individual who full responsible (Hand, 2012), salaries and family support factors (Coverman, 2001). This indicates there is a contingency factor affecting the role of stress on job satisfaction. Workplace spirituality (WPS) is suspected as the contingency factors.

WPS is a recognition of the value of individual spiritual that occur in the context of the organization (Ashmos and Duchon, 2000). WPS can be viewed from three perspectives, namely: individuals, organizations, and a combination of both. WPS in individual viewpoint emphasizes the individual experiences in organizations (Milliaman et al, 2008), whereas in the view of the level of organization emphasizes on the facilities provided by the organization to the individual to apply the experience of spirituality in the organization (Jurkiewicz and Giacalone, 2004). WPS in the viewpoint of both combined level (individuals and organizations) emphasizes the interaction both of which can be explained by the theory of person-organization fit (PO-Fit) (Mulyono, 2010).

WPS in this study is based on the construct of research Duchon and Petchsawanga (2009). Meaningful work (finding one's life purpose in the works) (Ashmos and Duchon, 2000); Compassion (deep awareness, sympathy and desire to relieve the suffering of others (Twigg and Parayitam 2006; Farlex 2007); Mindfulness (state of inner consciousness in which one is aware of his thoughts and actions) (Duchon and Petchsawanga, 2009); and Transcendence (condition achievement which exceed the limits personal perception for their creative power flowing to individuals) (Mulyono, 2010). WPS form the spiritual consciousness of individuals which can be used as a mechanism to cope with job stress (Dhang, 2014). individuals who experience spiritual consciousness and found meaning work will better understand the purpose of the job and achieve the satisfaction he might get (Triana, 2010). Individuals who experience inner awareness and compassion would understand the social relationships, mutual help and assume others who need help as his duty (Czaplewski 2003 ; Altaf and Awan, 2011). Overall this will form a positive situation, the joy and happiness in work (and Petchsawanga Duchon, 2009).

3. METHODOLOGY

This study examined the role of WPS on the role of stress on job satisfaction auditor. Research was conducted on auditors working in PUBLIC ACCOUNTING FIRM province-Bali. Election of auditor as auditor because the population belong to the work that resulted in a full stress. Sample selection method used is convenience sampling due to population unknown number of unidentified samples, and the difficulty of finding data during the peak season.

Role stress consisting of role conflict, role ambiguity, and role overload (Robbin and Judge, 2008), job satisfaction, and workplace spirituality (WPS), is used as a variable in this study. Role conflict and role ambiguity were measured using a questionnaire developed by Rizzo et al. (1970) with 6 items each question. Role overload was measured using a questionnaire that was adopted from Chakrabarty et al. (2006) with 5 item in question. Job satisfaction was measured by adopting instruments Minnesota Satisfaction Questionnaire (MSQ) from Fisher (1995). WPS in this study using a construct that was adopted from the research and Petchsawanga Duchon (2009) because it uses the approach of spirituality in the context of ASIA and covers three approaches (individual, organizational, and a combination of both).

This study will use 7 hypothesis, in which hypotheses 1 to 4 show the direct influence of role stress (role conflict, role ambiguity, role overload) and workplace spirituality to job satisfaction auditor. Hypothesis 5 to 7 show the role of

workplace spirituality to reduce the influence of role stress (role conflict, role ambiguity, role overload) on job satisfaction auditor. Questionnaires and interviews are used as a method of data collection. Distributing questionnaires conducted through two ways: direct transfer and

sent through a computer via e-mail. The questionnaire measured by using 5 Likert scale. smartPLS chosen as an analytical tool because it can be used in a small sample and do not require a normal distribution of data (Hartono et al., 2009).
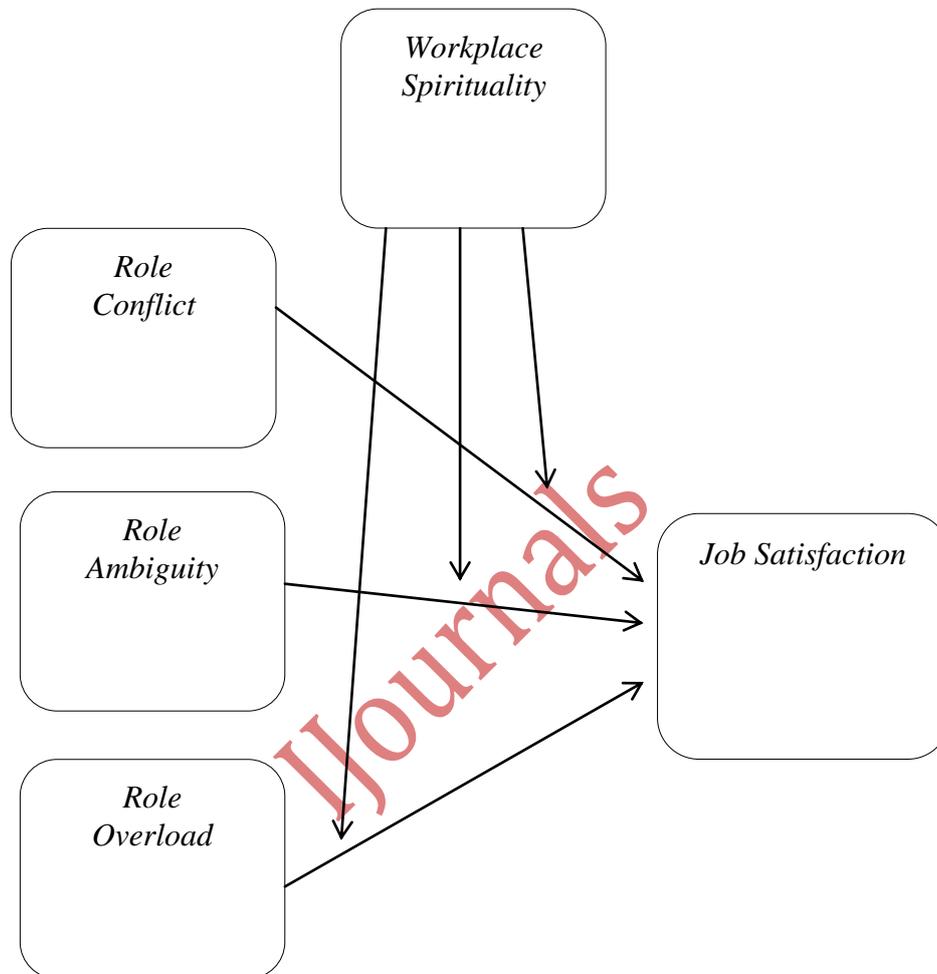

Fig 1: Moderation Effect Relationships WPS on Role Stress on Job Satisfaction

4. FINDING AND DISCUSSION

The questionnaires were directly delivered to the auditors or via email because several Public Accounting Firms were unwilling to accept the questionnaire, so that the researcher will obtain sufficient samples. Of 70 questionnaires distributed in 7 Public Accounting Firm,

there were about 30 questionnaires were returned to the researcher and all of them can be processed. Researcher was successful in contacting 19 auditors through the researcher partner. Most of respondents were 52% senior auditor, while the rest were 43% junior auditors and 5% managers.

Table 1. Description of Respondents response

Table 1. Description of Respondents responseVariables		Average response Respondents	
		Indicator	Overall
Role Conflict	RC1	4,08	3,95
	RC2	4,02	
	RC3	3,98	
	RC4	3,94	
	RC5	3,84	
	RC6	3,82	
Role Ambiguity	RA1	3,84	3,95
	RA2	3,67	
	RA3	4,06	
	RA4	4,18	
	RA5	4,02	
	RA6	3,90	
Role Overload	RO1	3,80	3,69
	RO2	3,53	
	RO3	3,63	
	RO4	3,67	
	RO5	3,82	
Variables		Average response Respondents	
		Indicator	Overall
Workplace spirituality	WPS1	3,24	3,38
	WPS2	3,24	
	WPS3	3,37	
	WPS4	3,18	
	WPS5	3,57	

	WPS6	3,80	
	WPS7	3,35	
	WPS8	3,24	
Job Satisfaction	JS1	3,18	
	JS2	3,20	
	JS3	3,12	3,15
	JS4	3,24	
	JS5	3,24	
	JS6	2,92	

Information:

RA = Role Ambiguity

WPS = Workplace Spirituality

JS = Job Satisfaction

O = Role Overload

RC = Role Conflict

The results from the respondents' answer showed that the overall role conflict was in the range of 3.95 of 5.00. Then it described the high role conflict experienced by auditor in Bali. The overall Role ambiguity was in the range of 3.95 of 5.00. This showed that the role ambiguity experienced by auditor in Bali was quite high. Role overload was in the range of 3.69 of 5.00. Although the auditors experienced lower role overload than role conflict and role ambiguity, yet role overload was still relatively high because it exceeded 3.5 of 5.00. WPS perceived by the auditor were in the range of 3.38. It meant that the auditor perceived high enough WPS. Job satisfaction was in the range of 3.15 of 5.00. This also described that the job satisfaction of the auditor was also quite high.

Data were analyzed using smartPLS requiring two evaluations, namely, the measurement model (outer model) and structural model (inner model). Outer model evaluation had three criteria: convergent validity, discriminate validity, and reliability. To meet convergent validity, AVE and Communality value of each construct must be more than 0.5. Based on the result of testing on AVE and Communality value, each construct was already more than 0.5. This meant that the construct had been met the requirement of convergent validity testing. To meet discriminate validity testing, each construct must have loading factor value of more than 0.7. The test results of outer model also showed that each construct in this research had met the requirement of reliability testing. A construct must have a value of Cronbach's alpha and composite reliability at more than 0.7, in order to pass the requirements the reliability test.

Table 2. Outer Model Testing Results and R^2

	AVE	*Composite Reliability*	*Cronbachs Alpha*	*Communality*	*R Square*
RA	0,799	0,960	0,949	0,799	
RA * WPS	0,790	0,994	0,994	0,790	
JS	0,769	0,952	0,938	0,769	0,553
RC	0,882	0,978	0,973	0,882	
RC * WPS	0,821	0,995	0,995	0,821	
RO	0,800	0,952	0,938	0,800	
RO * WPS	0,830	0,995	0,995	0,830	
WPS	0,697	0,948	0,939	0,697	

Inner model evaluation was started by finding R^2 value and its path coefficient value. Inner model testing showed that R^2 was 0.55, which meant that 55% of auditors' job satisfaction can be explained by the role stress and WPS as well as WPS interaction with role stress. While the rest, which was 45% was explained by other variables. The research compiled 7 hypotheses in which 4 of 7 hypotheses were used to do direct interaction, while 3 of 7 hypotheses were used for the moderating effects.

Table 3. Inner Model Test Result

Research hypothesis	Information	Original Sample	T Statistics
H1	RC -> JS	-0,069	0,208
H2	RA -> JS	-1,247	1,201
H3	RO -> JS	-0,370	0,354
H4	WPS -> JS	1,565	**2,957
H5	RA * WPS -> JS	-3,035	1,605
H6	RC * AP -> JS	-0,335	0,568
H7	RO * WPS -> JS	-1,268	0,793

** significant to α = 0,05

The first hypothesis shows that auditor experiencing role conflict will suffer from stress due to the pressure they experienced, feel that their job is not attractive, and eventually lead to lower their job satisfaction (Nazli and Nor 2011; Jannah, 2015).

However, based on test results, it is found that there is different effect in which role conflict does not affect job satisfaction. These results do not support the study of Fisher (1995) and Agustina (2009).

The research findings from Fisher (1995) and

Agustina (2009) found that the auditor would experience role conflict caused by contradictory role expectations they accepted. When individuals acted as auditor and management service then the individuals would be faced on role conflict. As an auditor, he/she must keep a distance with the client. However, as a management service he/she was required to be closed to the client. Such conditions can lead to role conflict which was capable of causing lower job satisfaction (Nazli and Nor 2011; Jannah, 2015).

The results of this research do not support the research of Fisher (1995) and Agustina (2009), because when individuals can be wiser in performing role expectation they have accepted, they can carry out all of their tasks as auditors without being affected by other roles (Handayani, 2012). Although individuals experience role conflict, but by showing the attitude that does not mix one roles with other, then they will not suffer from stress and they will feel that their job is still interesting. In summary, the job satisfaction will not be affected. In addition, based on the results of interviews, the auditors are experiencing role conflict, especially when their work begins to enter the peak seasons where there is lack of manpower. Consequently, the auditor must cover the jobs by taking several fields and then it makes them to have multiple roles in a single audit. However, it is not experienced by the auditor when entering normal season, therefore overall role conflict does not really affect job satisfaction of auditors.

The second hypothesis shows that the auditors who received incomplete information on its role would experience role ambiguity which ultimately would lower their job satisfaction as auditors. Role ambiguity would cause the auditor to be difficult to understand the work that must be performed, so that work could not be completed properly, and they would feel that they were unable to supervise or be supervised properly, and ultimately lowered their job satisfaction (Jannah, 2015). However, the test results show that role ambiguity is not related to job satisfaction. This result is contrary to the study of Chang et al. (2009) and Martins and Proenca (2012). The results of the Chang et al. (2009); Martins and Proenca (2012) showed that the auditors who did not properly understand his role because of lack of information about the role, such as poor communication between superiors and subordinates, as well as among colleagues (Jannah, 2015), would make the auditors felt that they were unable to perform supervision and finish the job properly, then led to the lower job satisfaction.

The test results which show there is no effect between the role ambiguity on job satisfaction may be due

to the attitude of people who still perform their role well even though the information they receive is less (Handayani, 2012). This attitude is allegedly based on a strong motivation. Individuals who have a strong motivation on their work, will perform a good work despite experiencing role ambiguity, therefore, the individuals will try their best to finish their job and role maximally. Strong motivation makes the role ambiguity unable to affect job satisfaction.

The third hypothesis shows that the auditors who receive the role expectation from other people which sometimes need more resource to realize, therefore the auditors experience role overload, which in turn lowers the job satisfaction. Role overload causes the emergence of anxiety and stress; work hampered, and finally lowers the job satisfaction (Hellhammer et al., 2004). However, the test results show no significant association between role overload and job satisfaction.

These results do not support the results of Agustina (2009), Pradana and Salehudin (2015), as well as Edwy (2016). Their found that the role overload makes the auditors to experience feelings of anxiety, unable to set important work priorities so the work is hampered, and experience psychological symptoms like stress and, which ultimately lowering job satisfaction.

The test results show there is no effect of role overload on job satisfaction due to the motivation on salaries and family support (Coverman, 2011). Salaries and family support make the auditors who have role overload are able to set priorities and divide the time well, so that the role overload does not affect job satisfaction. Based on the interview, the auditors are able to set the time priority well due to the ease of good use of technology in the Public Accounting Firm so that it can help to overcome the role overload experienced.

The ease in the use of technology to make the low qualitative overload, because the work is considered to be easier, makes the audit process becomes more efficient and effective and able to improve the performance (Herusetya 2010; Lewogo, 2014). The presence of interns also makes the work to be able to share, thus making the work easier. They are urgently needed as we enter the peak season.

The fourth hypothesis shows that when people feel the role of WPS then the job satisfaction will increase. Based on the theory of person-organization fit, when the individual value is synergized with the organization value, it will lead to the increase in job satisfaction. Based on test results, the fourth hypothesis is accepted. These test results support the results of Lazar (2010); Mulyono (2010); Klerk and Walt (2014).

The accepted fourth hypothesis shows that an

organization that obeys and introduces spiritual values, allowing the creation of an environment where a job satisfaction will be realized in an employee. WPS can be introduced at the level of individual and organization. In the level of individual, the role of individual is important, but the organization can also play a role by providing opportunities and encouraging the employees to do things such as meditation, '*hidayat prayer*', *shikir*, yoga and *tawakkul* (Hassan et al., 2008). Those activities are expected to grow the spiritual awareness and bring effects such as pleasure in work, giving a new energy every time in working, and interpreting a job well (Heaton et al., 2004). In the level of organization, the organization is directed at the readiness to facilitate this spiritual value, such as forming the spiritual culture and spiritual mission statement. This spiritual mission statement must be included into the business strategies and practices (Klerk and Walt, 2014). The entry of spiritual values on the level of organization is expected to shape the awareness of self, others and organization, harmony, motivation, creativity as well job satisfaction (Milliman et al., 2008).

Several factors must also be considered in shaping the WPS at the level of individual and organization. One factor is the spiritual leaders. Spiritual leaders are defined as the values, attitudes, behaviors necessary to intrinsically motivate one and others so that they can maintain the spirituality value through membership (Fry et al., 2003). The leaders must also have a focus on the spiritual needs of their members (in addition to the focus on profit and organizations) to ensure the success of the organization. Spiritual values also make the leaders to be more effective. Spiritual leader is also proven to increase job satisfaction, motivation, productivity, and profit (Milliman et al., 2008). Spiritual organizational culture also relies heavily on the spiritual leaders (Giacalone et al, 2008). When an organization has a culture based on spiritual and spiritual leaders, the employees will be motivated and experience job satisfaction, also the low turnover rate of staff will occur (Milliman et al., 2008). Some researchers above support the results of this research which shows that the WPS provides positive effect on job satisfaction.

The fifth to seventh hypothesis show that the role of WPS can reduce the effect of role stress (role conflict, role ambiguity, and role overload) on job satisfaction. WPS at the level of individual leads to the formation of spiritual awareness that makes people have some attitudes such as pleasure in work, giving a new energy every time in working, and interpreting a job well (Heaton et al., 2004). At the level of organization, individuals are expected to have an attitude of awareness to him or herself, others and organization, harmony, motivation,

creativity as well job satisfaction (Milliman et al., 2008). Individuals, who are able to interpret the job well, will better understand the purpose of the job and achieve the satisfaction they might get (Triana, 2010). Individuals who experience inner awareness and mercy will understand the social relationship; help each other and other people who need help, so they think of it as their duty (Altaf and Awan, 2011).

The auditors are also expected to experience spiritual awareness in order to cope with role stress and increase the job satisfaction. Auditors with their spiritual awareness will be able to interpret the role they play. Associated with role conflict, then the auditors will understand the cause of it and could accept the conflict more wisely. The formation of the awareness that the role conflict simply cannot be ignored makes the auditor can manage stress level and set a role to play in order to avoid the role conflict. Auditors with their spiritual awareness are expected to understand the social environment and see the co-workers and organization as a pleasant place and a growth place to care each other. It is expected to grow the attitude of helping each other through supervision and help each other between the auditors so that the role of auditors which is related to role ambiguity and role overload can be declined. A spiritual culture and environment formed will encourage the emergence of job satisfaction for the auditors (Lazar, 2010; Mulyono, 2010; Klerk and Walt, 2014).

However, the test results do not support the results of Lazar (2010); Mulyono (2010); Klerk and Walt (2014). Therefore, it was a surprise to the researcher. Based on the literature, WPS is said to be used as a stress management and to increase the job satisfaction. These do not support the results of Lazar (2010); Mulyono (2010); Klerk and Walt (2014) because there are some conditions that make the WPS is not effective as a stress management.

It was revealed in other research of Youngmee and Seidlitz (2002); Bell et al., (2012); and Hassan et al., (2015). Indeed, the WPS effectiveness on the stress is questionable. Moreover, how the explanation for this matter is a discussion that should be studied in depth (Seidlitz and Youngmee, 2002). Some literatures say that WPS can be a stress management tool (Deshmukh and Doraiswamy, 2015; and Hassan et al., 2015). Stress is generally regarded as the presence of negative thoughts (sad, depressed, lazy). In fact, spiritual/religious practice can provide enough energy to deal with stress (Hassan et al., 2015). However, if the spiritual/religious practice is not performed seriously, properly and without the spirit, it will not provide the maximum benefit. Lack of concentration when performing spiritual practice will not

lead to spiritual awareness needed to create a deep understanding (Heaton et al., 2004; Hassan et al., 2015).

Research of Deshmukh and Doraiswamy (2015) also state that the effect of spirituality may reduce stress. When there is alignment and harmonization between the individual and the organization, it will lead to lower stress level. Organizations with a high level of spirituality is marked by a culture full of hope, social support, and belief systems, allowing the employees to be more able to adapt to the job and become more resistant to stress (Deshmukh and Doraiswamy, 2015). The study explicitly mentions that the high spiritual culture leads the organization on a culture that full of hope, high social support as well as the belief system. It leads people to the lower stress level by reaching the families and friends who need help.

Some other literatures also mention that WPS has a role to reduce the stress effects on job satisfaction (Altaf and Awan, 2011; Shahbaz and Shakell, 2013). WPS is said to provide spiritual dimension both vertically and horizontally to help achieve the direction and purpose in life (Altaf and Awan, 2011). WPS also helps individuals to communicate better particularly to each other. The improved communication can improve their confidence and handle the excessive work (Milliman et al., 2008). One aspect of WPS (level of organization) is the provision of facilities for personal fulfillment of individuals. These may include the career development and training that allow individuals to work better in different situations especially in dealing with role conflict and role ambiguity. Facilitating the individuals with WPS can help them to develop a mercy with the organization and retain the individuals, as well as lower the costs for hiring and rehiring the efficient staff (Altaf and Awan, 2011).

Yet another study mentions that WPS does not effectively reduce stress. The use of spirituality as the stress management on family members who are awaiting surgery will cause them to experience higher stress and anxiety levels (Butter et al., 1998). It is concluded as a result of the stress level experienced by the individuals (Seidlitz and Youngmee, 2002; Bell et al., 2012). High stress level makes people no longer consider spiritual awareness and more concern with results in accordance with expectations. If it is not, it will bring anxiety. High anxiety will make a person to be panic quickly and at that time has/her spiritual awareness no longer holds of the role on the stress management.

The effectiveness of WPS is alleged to be the cause of the absence of role of WPS in reducing the role stress (role conflict, role ambiguity, and role overload) on job satisfaction. The answers of respondents indicate that the role of auditors in Bali classified as experiencing high role stress (role conflict, role ambiguity, and role

overload). The high role stress felt by the auditor means that the WPS has no role in reducing the effects of role stress on job satisfaction. Role stress with a high level of spiritual awareness makes the auditors unable to perform the function as a tool of stress management (Seidlitz and Youngmee, 2002; Bell et al., 2012). The high role conflict, role ambiguity, and role overload experienced by the auditors makes the role expectation as the main focus. They focus more on fulfilling the role expectation received and ignore the spiritual values by not prioritizing social relationships and meaning to his work. When the role expectation becomes the focus, then they will feel that the work will not be interesting. Also, the anxiety and panic will emerge when expectations for the results do not correspond to the reality. Lack of self-control on it makes the auditors stress and the role of WPS is not perceived by the auditors.

In addition, based on the interviews, it is known that people still have not implemented the spirituality properly and earnestly. Most of the respondents explained that the time to pray is less than 10 minutes and is not performed every day. It supports the statement of Hassan et al. (2015) that to get the maximum benefit from the spirituality, then the individuals must perform the process seriously and enthusiastically. Some of these studies (Seidlitz and Youngmee, 2002; Bell et al., 2012; Hassan et al., 2015) also explain the reason for the absence of the role of WPS on the role stress on job satisfaction.

5. CONCLUSION

These results indicate that the role stress (role conflict, role ambiguity, and role overload) experienced by auditor in Bali was quite high. WPS and job satisfaction auditor was also quite high. Based on the results of testing the outer model, the whole construct has qualified valid and reliable. The test results showed that the inner models, R^2 of 55%, and the value of t-statistic for each model is below 1.64, which means almost all of the hypothesis is rejected. Based on the research role conflict does not affect job satisfaction because individuals can be wiser in performing role expectation they have accepted due to the attitude of auditors who do not realize the expectations of the role (Handayani, 2012) and the influence of overall role conflict perceived low (only during the peak season is considered high). Role ambiguity does not affect the job satisfaction due to the attitude of people who still perform their role well even though the information they receive is less (Handayani, 2012). Role overload does not affect the job satisfaction due to the motivation of salaries, family support, ease of technology and interns. WPS positive influence on job satisfaction due to the alignment between individual and

organizational values. WPS role can not be found to reduce the influence of role stress on job satisfaction because the individual who is less serious in the process of spiritual and high levels of stress experienced auditor role.

WPS is a concept that can not only affect individuals but also organizations, but it requires effort. This research can still be expanded to consider the spiritual leadership to determine the readiness of the organization to facilitate the WPS. Role stress is a condition that cannot be ignored by any individual or organization but a few ways you can do to reduce the influence. One of them is growing spiritual consciousness of individuals and organizations must be prepared to facilitate the spiritual values of its members.

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