



Role Stress and Time Budget Pressure: Their Influence on Auditor Performance

Herda Dwi Cahyanova¹

¹ Hasanuddin University, Makassar, Indonesia
cahyanova@pln.co.id

Abstract. This research examines the impact of role stress and time budget pressure on auditor performance, particularly within public sector institutions. Both role stress and time budget pressure are prevalent external stressors faced by auditors, with the potential to either improve or hinder performance depending on how effectively they are managed. A quantitative approach was employed, utilizing structured questionnaires distributed to auditors at the Financial and Development Supervisory Agency (BPKP) in South Sulawesi. Hypotheses were tested through multiple regression analysis to evaluate the relationships between role stress, time budget pressure, and auditor performance. The results indicate that both role stress and time budget pressure significantly and positively affect auditor performance. Specifically, increased role stress leads to enhanced auditor performance, as auditors tend to become more focused and efficient under stress. Likewise, time budget pressure contributes positively to performance, demonstrating that auditors can meet strict deadlines while maintaining work quality. The F-test results show a strong correlation between these variables, and the adjusted R-squared value reveals that role stress and time budget pressure account for a substantial portion of the variance in auditor performance. These findings highlight the critical role of effective stress management in the auditing profession. Implementing appropriate stress management strategies can enable auditors to perform optimally under pressure. Further studies are recommended to explore additional factors that may influence auditor performance beyond role stress and time budget pressure.

Keywords: Role Stress, Time Budget Pressure, Auditor Performance, Public Sector, Stress Management.

1 Introduction

Over the past decade, the role of auditors in ensuring the transparency and accuracy of financial statements has become increasingly critical. Auditors are not only responsible for assessing the reliability of financial reports but also for ensuring that these reports serve the decision-making needs of various stakeholders. Auditor performance, which is evaluated based on audit quality, timeliness, and the ability to carry out duties with accountability, is a crucial element in maintaining public trust in financial reporting systems. Auditors who demonstrate high performance not only ensure compliance with applicable standards but also produce valuable information for stakeholders [1].

Auditor performance can be assessed through various dimensions, including the quality of audit results, the quantity of work completed, and the timeliness of audit report delivery. Auditors are expected to complete tasks with high accuracy, providing comprehensive audit findings and meeting established deadlines. However, auditors often face several pressures that may affect their productivity and effectiveness. One of the common challenges encountered is role stress, which arises when auditors are confronted with conflicting or unclear job demands, ultimately affecting their overall performance [2].

Previous research has highlighted that role stress experienced by auditors often relates to three main dimensions: role conflict, role ambiguity, and role overload. Role conflict occurs when auditors receive inconsistent expectations from various parties within the organization, including supervisors, colleagues, or clients. Role ambiguity, on the other hand, emerges when auditors lack adequate information to properly complete their tasks. Role overload arises when auditors are burdened with excessive workloads that exceed their capacity or resources, whether in terms of time or effort. These aspects of role stress have a significant potential to influence auditor performance, particularly in terms of audit quality and the timely completion of tasks [3].

Besides role stress, time constraints represent another major factor influencing auditor performance. This pressure occurs when auditors must work under tight deadlines, often limiting the time available for thorough audit procedures. Auditors working under time constraints may feel compelled to expedite the audit process, potentially compromising the quality of their work. Research indicates that auditors under time budget pressure tend to reduce the intensity of evidence collection and conduct less thorough risk assessments, which can ultimately degrade audit quality and undermine public trust in audit reports [4–6].

Even though the effects of job stress and time budget pressure on auditor performance have been established, there are still a number of unanswered research questions. The majority of earlier research has concentrated on investigating the effects of each of these variables separately, rather than thoroughly analyzing the ways in which role stress and time budget pressure interact to affect auditor performance. In reality, auditors typically deal with both kinds of pressure at the same time, and their combined impact on performance may be more nuanced than previously thought. There is still a dearth of comprehensive study on how these two elements interact, which leaves a large vacuum in the literature [7].

Furthermore, many earlier studies have focused primarily on quantitative measures of auditor performance, such as the time required to complete audits or the volume of audit evidence collected. Qualitative dimensions of auditor performance, such as the quality of professional judgment or the ability to assess risk comprehensively, are often overlooked. Given the importance of qualitative dimensions in determining audit outcomes, there is a need for more comprehensive research that integrates both quantitative and qualitative assessments to better understand how role stress and time budget pressure jointly influence auditor performance.

Previous research has also tended to focus on auditors working at large public accounting firms, commonly known as the Big Four, while auditors working at small and medium-sized firms have received less attention in the literature. Auditors in smaller firms may face different types of role stress and time budget pressures

compared to their counterparts in larger firms due to differences in organizational structure, available resources, and client demands. Therefore, further research that examines the unique pressures faced by auditors in various types of accounting firms is crucial for providing more contextual and relevant insights for audit professionals [8].

By addressing these research gaps, this study aims to explore how role stress and time budget pressure interact to influence auditor performance. Particular attention will be given to the qualitative dimensions of auditor performance and the differences that arise between auditors working in large versus small accounting firms. It is anticipated that this study will make a significant contribution to the existing literature on factors affecting auditor performance, while also offering practical insights for auditors on how to manage the pressures they encounter in their work.

2 Literature Review

2.1 Role Stress

Role stress represents a psychological state in which auditors experience significant pressure while performing their duties, typically due to suboptimal work outcomes or unmet performance standards [9]. This form of stress arises when auditors are confronted with conflicting or unclear expectations from internal and external stakeholders. The inability to meet these expectations can lead to prolonged stress, which negatively impacts both professional performance and overall well-being.

Role stress consists of several key dimensions commonly faced by auditors, including role conflict, role ambiguity, and role overload. Role conflict occurs when auditors encounter contradictory expectations between organizational requirements and external client demands [10]. On the other hand, role ambiguity arises when auditors lack sufficient information or guidance to effectively complete their tasks, leading to confusion regarding task prioritization and ultimately diminishing work efficiency. Role overload manifests when auditors are assigned workloads that exceed their capacity, both in terms of time and skills, thereby increasing pressure and stress [7].

These dimensions of role stress not only adversely affect auditor performance but also have long-term implications for their psychological well-being and motivation. Research indicates that auditors experiencing heightened role stress tend to report lower job satisfaction, decreased productivity, and a greater risk of burnout. Therefore, it is essential for audit organizations to provide adequate support to auditors by clarifying roles and managing workloads more effectively, thereby reducing the role stress they face and enhancing overall professional performance.

2.2 Time Budget Pressure

Time budget pressure refers to the situation where auditors are required to complete an audit assignment within a set time frame, often based on strict budgetary constraints. A budget, by definition, is a comprehensive and carefully formulated plan derived from past experiences and future projections [11]. In auditing, the time budget

is crucial as it acts as a guideline for auditors, helping them allocate their resources effectively and complete their tasks efficiently. However, rigid time budgets can lead to significant pressure when auditors are expected to meet deadlines that may not fully account for the complexity or scope of the audit tasks involved.

When auditors work under time budget pressure, they are often forced to balance quality and efficiency. In such situations, auditors may have to make compromises in the depth of audit procedures, potentially leading to the omission of critical audit steps or a reduced focus on high-risk areas [12]. Research has shown that auditors under time budget pressure may adopt behaviors such as prematurely signing off audit tasks, reducing the amount of evidence collected, or lowering their professional skepticism. These behaviors can ultimately affect the quality of the audit and the reliability of financial statements.

The effects of time budget pressure are not only felt in the quality of the audit but also in the psychological well-being of auditors. Constantly working under tight deadlines can lead to increased stress, reduced job satisfaction, and burnout. Auditors may feel pressured to prioritize speed over accuracy, which can cause frustration and diminish the sense of professional accomplishment. Over time, this pressure may result in high turnover rates in the profession, as auditors seek less stressful roles or industries that offer more flexibility and support.

To mitigate the negative effects of time budget pressure, audit firms must adopt strategies that balance the need for efficiency with the demand for quality. This may include providing additional training and resources for auditors, allowing for flexible time budgeting based on the complexity of the audit, and encouraging open communication between auditors and management regarding realistic deadlines. By addressing these issues, firms can enhance both auditor performance and well-being, ultimately improving the overall quality of audit outcomes.

2.3 Auditor Performance

Performance is a critical concept in human resource management, referring to how effectively an individual fulfills their duties and responsibilities in the workplace. The term originates from "job performance" or "actual performance," which denotes the level of achievement attained by an individual in completing their tasks, both in terms of quality and quantity [13]. In an organizational context, employee performance is a key indicator of a company's success in achieving its strategic goals. Employees are expected to perform optimally, meeting the requirements of their assigned roles and responsibilities.

Performance assessment is typically conducted through standardized measurements, encompassing dimensions such as quality, quantity, and timeliness. Quality refers to the standard of work produced by an employee, reflecting their expertise, knowledge, and competence in executing their duties. Quantity, on the other hand, evaluates the amount of output achieved within a specified timeframe, indicating how effectively the employee meets the targets set by the organization [14]. Timeliness measures how well an employee adheres to deadlines, indicating efficiency in time management and task completion in accordance with the organization's plans.

Accurate and objective performance measurement is crucial for organizations to evaluate employee achievements and identify areas for improvement. Standardized performance metrics enable organizations to conduct structured performance evaluations, provide constructive feedback, and design development programs to enhance employee capabilities [15]. Thus, effective performance evaluation not only contributes to optimizing individual productivity but also directly impacts the overall success of the organization.

2.4 Attribution Theory

Attribution Theory is a psychological framework developed to explain how individuals interpret and assign causes to events and behaviors, particularly in social interactions. The theory, initially introduced by [16] and further developed by scholars like Harold Kelley and Bernard Weiner, suggests that individuals have a natural tendency to attribute causes to actions or outcomes, which helps them make sense of their environment. Attribution theory distinguishes between internal attributions (dispositional) and external attributions (situational). Internal attributions refer to causes that are related to a person's characteristics, such as abilities, effort, or personality traits. External attributions, on the other hand, are attributed to factors outside an individual's control, such as luck, external circumstances, or the influence of other people [16–18].

One of the core aspects of attribution theory is the concept of attribution bias, which refers to systematic errors in the process of attributing causes to behaviors or events. A common example of this is the fundamental attribution error, where people tend to overemphasize internal factors and underestimate external factors when explaining the behaviors of others. For example, when someone fails to complete a task, observers may be quick to attribute the failure to a lack of effort or competence, rather than considering external obstacles that might have hindered their performance. In contrast, when individuals explain their own failures, they tend to blame external factors, a phenomenon known as the self-serving bias [19]. These biases can significantly influence interpersonal relationships and judgments in both personal and professional contexts, including in organizational settings where managers may incorrectly assess employee performance due to attribution biases.

In the organizational context, attribution theory plays a crucial role in performance evaluations, leadership, and employee motivation. Managers, for instance, make attributions about the causes of employee success or failure, which in turn affects how they provide feedback, allocate rewards, or implement disciplinary actions. If a manager attributes an employee's failure to internal factors, such as laziness or lack of competence, they may be more inclined to take punitive measures. Conversely, if the failure is attributed to external factors, such as insufficient resources or unrealistic deadlines, the manager may seek to provide additional support rather than punitive actions [20]. This demonstrates how attribution theory not only shapes individual perceptions but also has significant implications for decision-making processes within organizations.

2.5 Research Hypotheses

Based on the research background, theoretical foundations, and prior studies, the following hypotheses are proposed:

H1: Role stress has a significant effect on auditor performance.

H2: Time budget pressure has a significant effect on auditor performance.

H3: Role stress and time budget pressure have a simultaneous and significant effect on auditor performance.

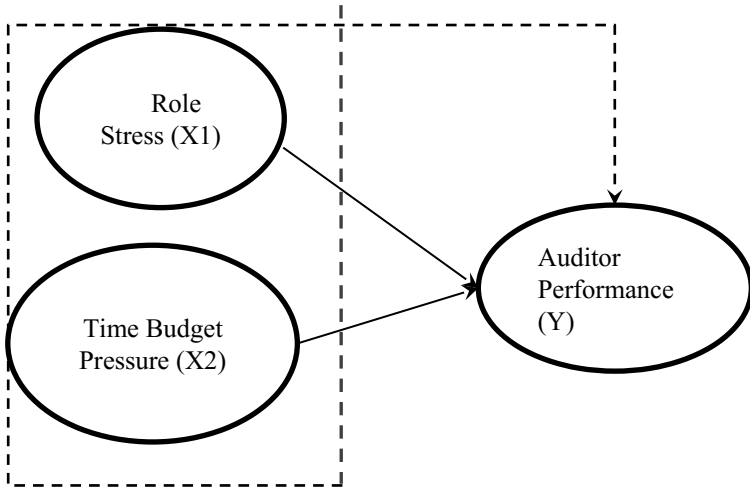


Fig. 1. Conceptual Framework

3 Research Method

The purpose of this study is to use a correlational research design to examine the link between two or more variables. Data for this study was collected using a survey method, which uses questionnaires to obtain information from a sample of a certain population. The poll looks at how time constraints and stress at work affect auditor performance. The population of the study consists of all auditors working for the South Sulawesi Representative Office (BPKP) of the Financial and Development Supervisory Agency. According to [21], a sample is a subset of the population that is typical of the larger group. The sample for this study is chosen using a non-probability sampling technique called purposeful sampling.

Particular criteria are used to ensure that the chosen respondents are pertinent to the research objectives. The criteria for sample selection are as follows:

1. Auditors at the South Sulawesi Representative Office of BPKP.
2. A minimum of two years of work experience in the field of auditing.

Thirty employees make up the final sample size for this study based on these criteria. Using multiple linear regression analysis, the impact of job stress and time

budget strain on auditor performance is evaluated. The degree to which the independent variables—role stress and deadline pressure influence the dependent variable auditor productivity can be ascertained using this method. The following is the formula for the regression model:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \varepsilon \tag{1}$$

Where:

Y: Auditor performance

α: Constant

β: Regression coefficients

X₁: Role stress

X₂: Time budget pressure

ε: Standard error

This model seeks to assess the direct effect of role stress and time constraints on auditor performance, offering insights into how these elements interact and impact overall effectiveness.

4 Results

4.1 Normality Test

The normality test is conducted to determine whether the residual data follows a normal distribution. In this study, the normality test is performed using the Kolmogorov-Smirnov approach.

Table 1. Normality Test Results

One-Sample Kolmogorov-Smirnov Test	Unstandardized Residual
N	30
Normal Parameters ^{a,b}	Mean
Std. Deviation	1.93102460
Most Extreme Differences	Absolute
Positive	0.105
Negative	-0.077
Test Statistic	0.105
Asymp. Sig. (2-tailed) ^c	0.200d
Monte Carlo Sig. (2-tailed) ^e	Sig.
99% Confidence Interval	Lower Bound
Upper Bound	0.538

Source: Processed Data (2024)

Based on the results of the normality test, the Kolmogorov-Smirnov significance value is 0.200, which is greater than 0.05. Therefore, it can be concluded that the data is normally distributed and meets the normality criteria.

4.2 Multicollinearity Test

The multicollinearity test aims to determine whether a regression model exhibits correlation between independent variables [22].

Table 2. Multicollinearity Test Results

Coefficients	Unstandardized Coefficients	Standardized Coefficients	t	Sig.	Collinearity Statistics
B	Std. Error	Beta			Tolerance
1 (Constant)	10.596	9.099		1.165	0.254
X1	0.363	0.132	0.526	2.744	0.011
X2	0.584	0.220	0.508	2.651	0.013

Source: Processed Data (2024)

Based on the multicollinearity test, the output from the Coefficients table under the Collinearity Statistics section shows that the tolerance value for role stress (X1) is 0.741, which is greater than 0.1, and for time budget pressure (X2), it is also 0.741, exceeding 0.1. Additionally, the VIF value for role stress (X1) is 1.349, which is less than 10, and the VIF for time budget pressure (X2) is likewise 1.349, below 10. Thus, according to the decision criteria for multicollinearity testing, it can be concluded that there is no indication of multicollinearity within the regression model.

4.3 Heteroscedasticity Test

The statistical method used in this research is the Glejser test. In this analysis, the criterion for identifying heteroscedasticity is based on the significance level (Sig.) of the independent variables in relation to the absolute residual value (ABS_RES). If the significance level (Sig.) is greater than 0.05, it suggests that heteroscedasticity is absent.

Table 3. Heteroscedasticity Test Results

Coefficients	Unstandardized Coefficients	Standardized Coefficients	T	Sig.
B	Std. Error	Beta		
1 (Constant)	5.936	5.238	1.133	0.267
X1	-0.116	0.076	-0.318	-1.521
X2	0.040	0.127	0.066	0.317

Source: Processed Data (2024)

The significant values for the variables Role Stress (X1) and Time Budget Pressure (X2), respectively, are 0.140 and 0.753, respectively, according to the findings of the heteroscedasticity test conducted using the Glejser technique; both values are greater than 0.05. From this, it can be said that the mod-el does not exhibit heteroscedasticity because all of the independent variables' significance values are higher than the 0.05 cutoff. This implies that the effects of Time Budget Pressure (X2) and Role Stress (X1) on auditor performance (Y) do not exhibit heteroscedasticity.

4.4 Hypothesis Testing

Coefficient of Determination. The percentage of variance in the dependent variable attributable to variations in the independent variables is shown by the coefficient of determination, also known as modified R². It measures the extent to which changes in the dependent variable are explained by the independent variables.

Table 4. Results of Adjusted R² Test (Coefficient of Determination)

Model Summary	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.513a	0.263	0.209	2.001

Source: Processed Data (2024)

The analysis presented in the table shows a coefficient of determination (R²) of 0.209, indicating that role stress (X1) and time budget pressure (X2) collectively account for 20.9% of the variation in auditor performance (Y). The remaining 79.1% is influenced by factors not addressed in this study.

t-Test. The hypotheses were evaluated using a t-test. The comparison of significant levels serves as the basis for the decision-making process; in this study, a 5% threshold was used. The hypothesis is disproved if the significance level is higher than 0.05. On the other hand, the hypothesis is accepted if the significance threshold is less than 0.05 [22].

Table 5. t-Test Results

Coefficients	Unstandardized Coefficients	Standardized Coefficients	t hitung	Sig.	t tabel
B 1 (Constant)	Std. Error 10.596	Beta 9.099	1.165	0.254	2.051
X1	0.363	0.132	0.526	2.744	0.011
X2	0.584	0.220	0.508	2.651	0.013

Source: Processed Data (2024)

The t-test results reveal that the computed t-value for the role stress variable (X1) is 2.744, surpassing the critical t-value of 2.051. This indicates that role stress has a positive impact on auditor performance. Moreover, the significance value of 0.011 is below the 0.05 threshold, confirming that the effect of role stress on auditor performance is statistically significant. Thus, it can be concluded that role stress significantly influences auditor performance, supporting the acceptance of H1.

Similarly, the t-test results for the time budget pressure variable (X2) show a calculated t-value of 2.651, which is also greater than the critical t-value of 2.051, indicating that time budget pressure influences auditor performance. Furthermore, the significance value of 0.013 is less than 0.05, confirming that the effect of time budget pressure on auditor performance is significant. As a result, it can be concluded that time budget pressure significantly affects auditor performance, and H2 is accepted.

4.5 Effect of Role Stress on Auditor Performance

The results of the hypothesis testing indicate that role stress has a significant positive impact on auditor performance. The analysis reveals that the significance level (p-value) for role stress is 0.011, below the 0.05 threshold, with a t-value of 2.744 exceeding the critical value of 2.051. These findings confirm that role stress significantly affects auditor performance, leading to the acceptance of the first hypothesis.

These results are further supported by respondent feedback, which indicates a positive and significant correlation, suggesting that higher levels of role stress correspond to improved auditor performance at the South Sulawesi Office of the Financial and Development Supervisory Agency (BPKP). This suggests that auditors are effectively managing the role stress they encounter while fulfilling their responsibilities.

This conclusion is consistent with Fritz Heider's Attribution Theory, which posits that individual behaviour is influenced by both internal and external factors. Internally, role stress is perceived as the ability to perform tasks optimally under pressure, while externally, it arises from the demands placed on individuals within the organisation [16].

4.6 Effect of Time Budget Pressure on Auditor Performance

According to the hypothesis testing results, auditor performance is simultaneously positively and significantly impacted by time budget pressure. With a significance value of 0.013, below the 0.05 benchmark, the study shows that the t-value of 2.651 surpasses the essential threshold of 2.051. These results imply that auditor performance is greatly impacted by time budget pressure. Higher levels of time budget pressure are linked to better auditor performance at the BPKP (Financial and Development Supervisory Agency) office in South Sulawesi, as indicated by the positive and significant coefficient. This suggests that auditors can successfully handle the time limits placed on them while carrying out their obligations.

This result aligns with Fritz Heider's Attribution Theory, which asserts that individual behavior is influenced by both internal and external factors. Time budget pressure, as an external factor, represents the demands imposed on an individual by external sources. The pressure stemming from time constraints faced by auditors at the BPKP office in South Sulawesi does not hinder their performance but is managed efficiently [16].

4.7 Role Stress and Time Budget Pressure on Auditor Performance

The results of this study show that auditor productivity is impacted by both role stress and deadline pressure. With a significance value of 0.016, below the 0.05 cutoff, the F-test results verify a substantial impact of these factors on the performance of auditors at the Financial and Development Supervisory Agency's (BPKP) South Sulawesi office. Furthermore, the corrected R-squared value shows that the independent variables of job stress and time budget pressure account for 20.9% of the variance in auditor performance, with other factors not included in the model accounting for the remaining 79.1%.

Attribution Theory suggests that individual behaviour is shaped by both internal and external factors. In this context, role stress and time budget pressure represent external factors that influence how individuals perform their duties. Auditor performance refers to the quality and quantity of work completed by an individual. The study suggests that effectively managing role stress and time budget pressure can enhance auditors' confidence in fulfilling their responsibilities, thereby improving their overall performance [16,17].

5 Conclusion

This study demonstrates that both role stress and time budget pressure have significant impacts on auditor performance at the BPKP South Sulawesi office. The findings indicate that role stress positively influences auditor performance, with auditors who manage stress effectively demonstrating improved work outcomes under pressure. Similarly, time budget pressure contributes positively to performance, showing that auditors can handle tight deadlines and demanding workloads without compromising their effectiveness.

The results also highlight the combined effect of role stress and time budget pressure on performance, confirming that these factors together exert a significant influence on auditor outcomes. Although these stressors explain a portion of the variation in performance, other factors, both internal and external, likely contribute as well. Managing role stress and time budget pressure effectively is essential for maintaining high auditor performance, underscoring the importance of organizational support systems to help auditors navigate these challenges.

In conclusion, proper management of role stress and time budget pressure can enhance auditor performance, emphasizing the need for strategies that support auditors in handling these pressures. Future research should investigate other factors that may further influence auditor performance beyond these external pressures.

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