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THE EFFECT OF WORK-LIFE BALANCE AND SPIRITUALITY ON ETHICAL BEHAVIOUR OF THE WORKPLACE

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ABSTRACT

This research aimed to obtain information and empirical evidence on work-life balance and spirituality to ethical behaviour. This research was conducted at the Public Accountant in East Java. This research uses primary data to obtain vital information from respondents using the saturated sampling method. Respondents of this study were 102 auditors who work at the Public Accountant in East Java. This study uses a causality analysis Structural Equation Model (SEM) based component or variance or with the model name of Partial Least Square (PLS). Hypothesis testing will be done with the help of software Warp PLS 5.0. This research indicates that work-life balance is proved to have a significant positive effect on auditor ethical behaviour, and spirituality has a significant negative effect on ethical behaviour. The research's main objectives are to test the relationship of work-life balance and spirituality to find out whether they contribute to auditors' ethical behaviour.

KEYWORDS: Auditor, Ethical Behaviour, Spirituality, Work-Life Balance

INTRODUCTION

Indonesia is a vast country and has abundant resources, both natural and human resources. To take advantage of the existing human resources, the government continues to make efforts to develop it to produce human resources who are moral, virtuous, and have a healthy mind. These things are done in order to minimize the occurrence of fraud. Fraud is behaviour that deviates from ethical norms and involves violating rules to get something of value.

One of the professions that is closely related to fraud is an auditor. When working and acting, auditors must comply with and apply all the basic principles and rules of professional ethics that apply. However, the facts show contradictions, where there are still many criminal acts of corruption or dishonesty. Thus the company must be able to realize good ethical behaviour. Ethical behaviour is also often referred to as a component of leadership, where ethical development is essential for individuals' success as leaders of an organization (Williams et al., 2006).

One of the vital profession is an Accountant. Along with developing an era an accountant will face a big-time charge because now the business continues and will continue to grow. To realize ethical behaviour, one of them is by taking responsibility, maintaining and maintaining work-life balance. With the emergence of ethics and an awareness of accountants' ethical behaviour, research on ethical behaviour in accounting, and the factors that influence ethical behaviour began to be needed (Louwers et al., 1997). Work-Life Balance is the balance of life and work is the extent to which employees are equally involved and satisfied in their role in work life and life outside of work (Greenhaus et al., 2003). Seibold (2014) defines work-life balance as the extent to which individual effectiveness and satisfaction in work and family roles are compatible with the priority of individual life roles at any given point in time. Bienek (2014) states that work-life balance comes from the words "work" and "life", work-life balance is about how to balance the two categories (Grzywacz and Carlson, 2007).

The existence of a balance between work life and life outside of work is called work-life balance. The concept of work-life balance has been widely used in organizational practice. However, it is still relatively little for scientific research because the tools used to measure work-life balance were only developed by Fisher in 2001. Initially, the concept of work-life balance can reduce conflicts between work and personal life because the conflict can impact the organization. The concept of work-life balance used in this article is a concept according to Fisher et al. (2009) states that work-life balance is a balance that includes the workload or personal life, which is directly proportional to the improvement in the quality of work and personal life. In other words, the balance can be fulfilled when individuals perceive that they can full fill their work needs without disrupting their personal needs.

Every human being has many dimensions of life. One of his life is work. Every work done will indeed create a burden that can create conflict between work life and life outside of work, and every human being is required to be able to clarify the conflict. According to research conducted by Berk and Gundogmus (2018), this examines the relationship between work-life balance with accounting ethics and examines the differentiation of work-life balance and accounting ethics based on gender, age, and education, and marital status. The results of this study is the relationship between work-life balance and ethical behaviour. With the description that the purpose of this article is to discuss the effect of work-life balance on the ethical behaviour of auditors.

Fisher (2001) says individual behaviour is strongly influenced by 3 main factors: attitudes, subjective norms, and behaviour control. Whether we realize it or not, individual behaviour is greatly influenced by these three factors. Individual attitudes and subjective norms are dominated by changes in the external environment, where the attitudes and subjective norms that apply in each individual are relative based on the environment in which the individual is located.

One other dominant factor that shapes individual behaviour is the perception of behavioural control. Behavioural control perception is the most significant domain in individuals formed by cognitive factors that individuals own. Behavioural control perception is a significant construct for individuals who prioritize thinking as a basis for making decisions. Behavioural control perception will encourage individuals to explore their knowledge so that it gives birth to a behaviour and decision that is right for the individual.

In order to maintain and promote ethical behavior, efforts are needed. Apart from work-life balance, there is also spirituality. Spirituality can also influence ethical behavior. (Fry and Cohen, 2009) say spirituality is a relatively new theory and states that it is a collection of values, attitudes, and behaviors needed to motivate oneself or others intrinsically. Everyone has a strong feeling to stay with spirituality through a sense of membership. Based on his wishes.

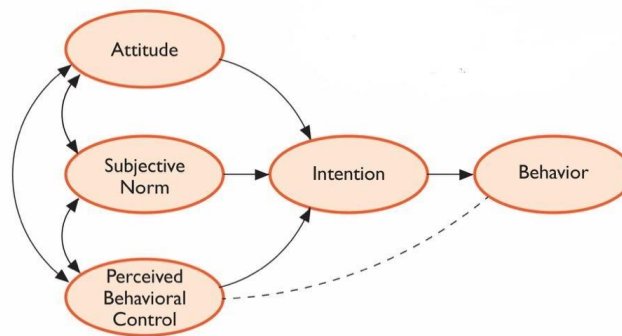
Spirituality can improve employee performance and organizational effectiveness Karakas (2010). Spirituality is one of the inherent situational factors in humans wherein every human being always has a feeling of dissatisfaction with what they have achieved. This factor can lead to a sense of limiting or accepting that everything they achieve is their best. So that the situational factors, in this case, spirituality, can form good ethical behavior within the auditor.

The formulation of the problem of this study is whether work-life balance and spirituality influence ethical behaviour. Based on these problems, this study aims to examine work-life balance and spirituality on ethical behaviour. This research is expected to be used as an input or additional empirical evidence regarding work-life balance and spirituality on ethical behaviour. This research is expected to be a reference in implementing work-life balance and spirituality that is useful for achieving good ethical behaviour for auditors so that it can improve company performance.

Theory of Planned Behaviour states that one's intention to perform a behaviour is an intermediate variable that causes an attitude or other variables' behavior so that intention is most closely related to subsequent behaviour (Ajzen, 2005). Theory Planned Behaviour is the result of the development of Theory Reasoned Action that has been updated and modified (Ajzen, 2005). Theory Reasoned Action says that attitude influences behaviour through a careful and reasoned decision-making process (Ajzen, 2005). This research is very closely related to various aspects of Theory Planned Behaviour (Ajzen, 1985). This theory was discovered and supported by empirical evidence.

Theory Planned Behaviour is also related to the auditor's behaviour when conducting an audit, because an auditor must have confidence in himself to detect whether there is an act of fraud. Behavioural planning theory includes three things: attitude toward the behaviour, subjective norm, and perceived behavioural control). One model of intention development formulated by Ajzen (2005) is the Planned Behaviour Theory as presented in the following figure:

Figure 1.
Theory
Planned
Behaviour



Fisher (2001) states that work-life balance is a balance that includes the workload or personal life, which is directly proportional to improving the quality of work and personal life. Humans in their time behave in a way that makes sense. They consider their behaviour based on available information and implicitly or explicitly consider the consequences of their actions. Ajzen (1991) explains behaviour based on will factors that involve considerations for doing or not doing a behaviour, where in the process, various considerations will form the intention to perform a behaviour. Based on the description above the formulated hypothesis is as follows:

H₁: The better the balance of work life, the better the ethical behaviour of the auditor

Spirituality is an individual's personal experience with God that informs the individual's existence to shape their meaning, purpose, and mission in daily life. Spiritual individuals do not only include religion but naturally also do not rule out religion (Roof, 2015).

Karakas (2010) states that spirituality is an individual's relationship with God, a relationship with the world and living things, and a reflection of this relationship in an individual's function. It shows that individual spirituality is a characteristic of an individual. High spirituality will create a sense of limiting or accepting everything they achieve is the best. It will achieve work-life balance in individuals with such high spirituality so that ethical behaviour is realized correctly.

H₂: The better the spirituality, the better the ethical behaviour of the auditor

METHOD

The study was conducted at KAP in East Java. The population of this research is the auditor who works at 64 KAP offices with a total sample of 102. The sampling method uses non-probability sampling method, namely purposive sampling method. Which is a sample determination technique that is used by taking into account the characteristics that are considered to have relevance to the sample criteria. Purposive sampling is used in sample assessment because respondents must have specific requirements, namely accounting graduates who work as auditors in public accounting firms (KAP), and auditors' offices must be in the East Java region

The first variable is the work-life balance. Work-life balance is a work-life balance that includes a balance that includes the workload or personal life directly proportional to the improvement in the quality of work and personal life (Fisher-McAuley et al., 2003). Work-life balance is measured using 4 (four) indicators adapted to the name Work-Life Balance Scale compiled based on aspects revealed by Fisher et al. (2009), namely: work interferes with personal life, personal life interferes with work, personal life enhances work and increases work personal life.

The second variable is spirituality. Spirituality is an individual's relationship with God, a relationship with the world and living things, and a reflection of this relationship in an individual's function (Karakas, 2010). Spirituality is measured using 6 (six) indicators revealed by Chawla and Guda (2010), namely: experience, fostering enthusiasm, goal-oriented life, cognitive, work environment, freedom of expression.

Variable	Indicator	Kuisiонер Number
Work-Life Balance	Work Interferes with Personal Life	1 and 2
	Personal Life Disrupts Work	3
	Personal Life Improves Work	4
	Work Improves Personal Life	5
	Maintaining client confidentiality	6
Ethical Behavior	Data accountability	7
	Individual ethics	
	Individual morality Experience	8
	Data accountability Individual ethics Individual morality Experience	
	Data accountability Individual ethics Individual morality Experience	
Data accountability Individual ethics Individual morality Experience	11	
Spirituality	Cultivate the spirit	12
	Oriented to the purpose of life	13 and 14
	Cognitive	15
	Work environment	16 and 17
	Freedom of expression	18 and 19

Table 1.
Research Variable Indicators

The next variable is ethical behaviour. Ethical behaviour is behaviour that is following generally accepted social norms in connection with right and good actions (Ebert and Griffin, 2006). Ethical behaviour consists of 4 (four) indicators adopted from Kelley (1990) research: maintaining client confidentiality, data accountability, individual ethics, and individual morality. Table 1 is a recapitulation of the research variable indicators.

This paper use the Structural Equation Model (SEM) with the Partial Least Square (PLS) analysis model to test the hypotheses that have been proposed previously. PLS analysis was tested using the help of Warp PLS 5.0 for windows software to examine the effect of work-life balance on ethical behaviour and also the influence of spirituality on ethical behaviour.

RESULTS AND DISCUSSION

Research respondents were auditors who worked at the Public Accountant Firm (KAP) in East Java, as many as 102 people from the 64 KAP in East Java studied. The research material objects are the variables used in this study, namely work-life balance, ethical behaviour, and spirituality. Item questions for work-life balance variables consist of 5 questions adopted from Fisher et al. (2009). The ethical behaviour variable's questions are 5 questions adopted from the study (Kelley, 1990). The questions for the spirituality variable were 9 questions adopted from the study Chawla and Guda (2010).

Based on table 2, most auditors have an age range of 25-40 years with a total of 102 respondents or 100%. 82 respondents were < 30 years old, while those who were > 30 years old were 20 people. It can be said that the average age of auditors working at KAP in

East Java is in the productive age range, so that it has maturity in thinking so that it can quickly and accurately make decisions.

Table 2.
Distribution
of Age of
Respondents

	Age	Total	Percentage
1	< 30 year	82	80,39%
2	< 30 year	20	19,61%

Based on table 3, most auditors are male with 53 people or 52%, and female auditors are 49 people or 48% of the total respondents.

Table 3.
Gender
Distribution

No	Gender	Total	Percentage
1	Male	53	52%
2	Female	49	48%

Based on table 4, the auditor who became a respondent has a position as an auditor as many as 74 people or 72.54%, senior auditors as many as 26 people or 25.5%, and the least is the implementing auditor 2 people or 0.038%.

Table 4.
Position
Distribution

No	Position	Total	Percentage
1	Implementing Auditor	2	1,96 %
2	Auditor	74	72,55 %
3	Senior Auditor	26	25,49 %

Measurement of the outer model in this study is done by measuring the reflection of indicators assessed based on the correlation between the item score/component score estimated with the value of the outer loading factor. The minimum limit on the outer loading factor value of an indicator suitable to be used to reflect a variable is 0.5 (Chin, 1998).

Variable	Indicator	Outer Loading Value	Conclusion
Work-Life Balance	WL1	0,366	Not significant
	WL 2	0,867	Significant
	WL 3	0,812	Significant
	WL 4	0,641	Significant
Ethical Behaviour	PE 1	0,019	Not significant
	PE 2	0,748	Significant
	PE 3	0,706	Significant
	PE 4	0,559	Significant
	PE 5	0,628	Significant
Spirituality	SP 1	0,735	Significant
	SP 2	0,780	Significant
	SP 3	0,808	Significant
	SP 4	0,669	Significant
	SP 5	0,178	Not significant
Outer Model Test Results	SP 6	-0,654	Not significant
	SP 7	-0,495	Not significant
	SP 8	-0,554	Not significant
	SP 9	-0,577	Not significant

Based on the results of statistical data processing using Warp PLS software version 5.0 to calculate the value of the outer loading factor, the first iteration results are obtained. The following table illustrates the reflective values of the indicators for each variable. Table 5 below illustrates the reflective values of the indicators for each variable.

Variable	Indicator	Outer Loading Value	Conclusion
Work-Life Balance	WL 2	0,867	Significant
	WL 3	0,812	Significant
	WL 4	0,641	Significant
Ethical Behaviour	PE 2	0,748	Significant
	PE 3	0,706	Significant
	PE 4	0,599	Significant
	PE 5	0,628	Significant
Spirituality	SP 1	0,735	Significant
	SP 2	0,780	Significant
	SP 3	0,808	Significant
	SP 4	0,669	Significant

Table 6.
Estimated
Outer
Loading
Factor Final
Literacy

Based on table 5 it can be seen that not all indicators have an outer loading factor value greater than 0.5. Indicators with an outer loading factor value below 0.5 are assumed to be inappropriate indicators that can reflect each of the corresponding variables. After a one-time recalculation process, indicators are obtained that can reflect all variables. Table 6 illustrates the reflective values of the indicators for each variable. Based on the results in table 6, all indicators have an outer loading factor value greater than 0.5. Therefore, it can be concluded that all indicators are appropriate to reflect each of the related variables.

Validity and Reliability Test Results

Each variable was tested for validity using a discriminant validity test. This test is measured by comparing the square root Average Variance Extracted (AVE) value of each construct with the correlation between other model constructs. The AVE value must be greater than 0.50 or have a p-value less than the significance level (0.05). The results of discriminant validity measurements in this study can be seen in table 7.

Based on the results in table 7, all variables have discriminant validity values above 0.50. These results indicate that all variables are declared valid and can be used in the analysis process. After the variable has been declared valid, reliability testing is performed on all variables used in this study. Variable reliability was tested using composite reliability techniques.

Variable	Average Variance Extracted (AVE)
<i>Work-Life Balance</i>	0,628
Ethical Behaviour	0,541
Spirituality	0,583

Table 7.
Discriminant
Validity Test

To determine whether a measure is reliable or not is done through the reliability coefficient. The reliability coefficient must be greater than 0.70. The results of composite reliability measurements can be seen in the following table 8:

Variable	Composite Reliability
<i>Work-Life Balance</i>	0,833
Ethical Behaviour	0,733
Spirituality	0,870

Based on the results in table 8 all variables have composite reliability values above 0.70. These results indicate that all variables are declared reliable and can be relied upon for further analysis.

Model Fit Test Results

Before testing the hypothesis to see the effect between variables, the model fit test is performed first. Model fit test results are presented in table 9 below:

APC	0,261 < 0,001
ARS	0,202 < 0,001
AARS	0,186 < 0,001
AVIF	1,019 ; Acceptable if < 0,05
AFVIF	1,143 ; Acceptable if < 0,05

The model fit test aims to determine whether the model built in the study fits the original data so that it can determine the quality of the model. This study uses 5 fit model sizes, including leverage path coefficient (APV), Average R-Square (ARS), Average adjusted R-Square (AARS), Average block VIF (AVIF), Average full collinearity VIF (AFVIF). The results of data processing in table 9 show that the model in this study is fit. APC, ARS, and AARS have p-values less than 0.05. AVIF value <3.3 indicates that there is no multicollinearity problem between the indicator and the variables used.

Hypothesis Test Results

The direct effect test aims to determine the effect of work-life balance on ethical behaviour. The direct effect test was carried out using the t-statistic test in a partial least squared (PLS) analysis model using the help of Warp PLS 5.0 software.

Variabel	Coefficient	p-value
WLB	0,427	<0,001***
SP	0,095	0,163
Adjusted R-Square	0,186	

*** Significant p <0.01

** Significant p <0.05

* Significant p <0.1

Effect of Work-Life Balance on Ethical Behaviour

The direct influence hypothesis test shows that the direct effect of work-life balance on ethical behaviour shows a p-value <0.001 . These results indicate that work-life balance has a significant effect on ethical behaviour because the p-value <0.05 . Ajzen (1991) explains that individual behaviour is formed by several constructs, one of which is perceived behavioural control and work-life balance, which is an instrument that describes how perceived behavioural control is formed, which will more easily form individual behaviour when the control of the individual is high.

To improve the ethical behaviour of auditors, the company strives to implement work-life balance as well as possible, and this is following research conducted by Berk and Gundogmus (2018) which examines the relationship between work-life balance with accounting ethics and also tests differentiation work-life balance and accounting ethics based on gender, age, education and marital status. The results of this study are that there is a relationship between work-life balance and ethical behaviour.

Effects of spirituality on Ethical Behaviour

Testing the spirituality hypothesis on ethical behavior shows a path coefficient of 0.095 and a p-value of 0.163. These results indicate that spirituality does not significantly influence ethical behaviour because p-value >0.05 . Roof (2015) mentions that spirituality is an individual's personal experience with God that informs the individual's existence so that it shapes their meaning, purpose, mission in daily life, and not only includes religion but naturally also does not rule out religion. High spirituality will bring about a sense of limiting or accepting everything they achieve is the best. With high spirituality, it will achieve good ethical behaviour. This study's results do not support research conducted by Kim (2002) that examines the relationship of spirituality with physical adjustment and emotional stress every day. This study's sample were students at the University of Seoul, Korea, whose results showed that spirituality was a buffer against the adverse effects of stress on adjustment and controlling emotional self.

CONCLUSION

Based on the results of tests that have been done, it can be concluded that work-life balance has a positive effect on ethical behaviour and spirituality does not affect ethical behaviour. This study produces findings that can be useful because it can find out that work-life balance affects ethical behaviour, so companies can improve the quality of work-life balance to achieve ethical behaviour in the workplace.

This study's limitation is that the research model has not been fully able to show the phenomenon of ethical behaviour, which is currently increasingly complex and widespread. For this reason, this study has limitations that are not avoided. Work-life balance and spirituality are a few variables that can influence ethical behaviour. Based on the conclusions presented, the suggestions for further research to improve research results are more complex to add other variables that can create good ethical behaviour.

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