

THE EFFECT OF LOCUS OF CONTROL AND WORK-LIFE BALANCE ON AUDITOR PERFORMANCE WITH WORK MOTIVATION AS A MODERATOR

Nyoman Juniari Arsandi¹, Made Yenni Latrini²

Faculty of Economics and Business, Udayana University; email:

juniariubud@gmail.com

Abstract: Auditor performance is a crucial element in maintaining accountability in public financial management conducted by audit entities in the Province of Bali (referred to as XYZ). In performing their duties, auditors frequently face high-pressure environments and complex situations that may impact their performance. This study aims to examine the effect of locus of control and work-life balance on auditor performance, as well as the moderating role of work motivation on these effects. The study was conducted empirically on auditors at the XYZ Representative Office in Bali Province. Data were collected through questionnaires and analyzed using Structural Equation Modeling–Partial Least Squares (SEM-PLS). The results reveal that locus of control has a significant positive effect on auditor performance, and work-life balance also exerts a significant positive effect on auditor performance. Furthermore, work motivation is proven to strengthen the effect of locus of control on auditor performance, as well as the effect of work-life balance on auditor performance. This study is expected to contribute to the development of behavioral accounting theory, particularly regarding psychological factors affecting auditor performance, and to provide practical implications for the management of XYZ Representative Office in Bali in their efforts to improve auditor performance.

Keywords: Locus of Control, Work-Life Balance, Work Motivation, Auditor Performance

INTRODUCTION

Effective public financial management plays a crucial role in supporting the success of national development. To achieve this goal, financial oversight must be conducted optimally and free from irregularities. Government institutions are expected to prepare financial reports that are transparent and credible. One institution that holds a significant role in overseeing state financial management is the XYZ institution. As the external auditor for both central and regional governments, XYZ is responsible for auditing financial statements, detecting potential irregularities, and providing recommendations aimed at improving the efficiency and effectiveness of public financial administration (Sugiharto, 2022).

The credibility of government financial statements heavily depends on the quality of audits conducted by XYZ, making auditor performance a key element in realizing good governance. Auditor performance reflects professional competence in carrying out audit tasks optimally (Sumartha et al., 2024). Although XYZ carries a strategic mandate, challenges in maintaining transparency and audit quality frequently arise in practice. Auditors, who serve as the front line of financial oversight, face high work pressure and complex situations that have the potential to trigger dysfunctional behavior. These conditions can significantly affect the quality of the audits produced.

The auditing profession inherently demands a high level of professionalism and is often accompanied by intense pressure. Auditors are expected not only to possess strong technical competence in analyzing financial reports but also to uphold moral integrity in carrying out their duties. This profession is frequently subject to tight deadlines, large workloads, and high expectations from both internal and external parties. Under such pressure, the risk of

dysfunctional auditor behavior becomes a critical concern. Dysfunctional behavior refers to actions or decisions that deviate from professional audit procedures and ethics, potentially undermining audit quality and financial report credibility. Such behaviors may include accepting bribes, manipulating audit evidence, falsifying documents, or even omitting required audit procedures.

Various reports in recent years have highlighted the presence of dysfunctional auditor behavior within the XYZ environment. For example, research by N. Made et al. (2014) found that auditors' intentions to engage in dysfunctional behavior at the XYZ Representative Office in Bali Province were influenced by their attitudes and perceived control. This suggests that the more permissive auditors are and the easier they perceive it is to act unethically, the higher their intention to do so. These findings are supported by research from Rohani Libra Siagian, Mukhlisin Mukhlisin, and Reskino Reskino (2022), which identified time pressure, task complexity, and external locus of control as contributing factors to dysfunctional behavior among auditors in XYZ Jakarta. This phenomenon clearly indicates that auditor performance is not only influenced by technical competence but also by psychological factors, such as individual self-control and response to work pressure.

More broadly, serious cases also illustrate challenges in maintaining professionalism among XYZ auditors. Reports from Indonesia Corruption Watch (ICW) noted that between 2005 and 2017, a total of 23 XYZ auditors were involved in six bribery cases. These findings reflect ongoing difficulties in maintaining auditor professionalism and performance (Ihsanuddin, 2017). In 2022, the Corruption Eradication Commission (KPK) uncovered a bribery case involving the XYZ Office in West Java, where regional officials provided money so that auditors would conduct only limited inspections and still issue an unqualified opinion (Irfan Kamil, 2022). A similar case occurred in West Papua in 2023, where three XYZ auditors were suspected of accepting bribes to adjust audit findings to serve certain interests (Ernes, 2023). These cases highlight clear violations that compromise the integrity of the audit process. While dysfunctional audit behavior has been identified at the national level, studies specifically examining this issue at the XYZ Representative Office in Bali Province remain limited. This limitation underscores the need to investigate more deeply the dynamics of dysfunctional behavior and its contributing factors within the XYZ Bali environment.

In addition to pressure and self-control as potential triggers for dysfunctional behavior, auditors often face significant challenges in maintaining a balance between their professional and personal lives (work-life balance). The demands of the auditing profession—which often involve tight deadlines, long working hours, and the complexity of financial reports—frequently make it difficult for auditors to allocate sufficient time for personal life. A study by Rakhmanto and Rosnani (2023) at the XYZ Representative Office in West Kalimantan found that high workloads and role conflict had a direct impact on auditors' work-life balance.

This issue has also gained attention among government auditors both nationally and globally. For instance, a study by Isnaeni et al. (2023) on auditors at the XYZ Representative Office in North Sulawesi found that poor work-life balance led to reduced audit quality, highlighting the importance of maintaining balance to sustain professional performance. The relevance of work-life balance in public sector environments has also been confirmed internationally. Research by Basnet (2024) in Nepal's public sector found that quality of work life significantly affected employees' work-life balance, underscoring that employee well-being and balanced working conditions are critical in public institutions. Poorly managed work-life balance can lead to job burnout or declining motivation, which ultimately undermines auditor performance. Therefore, this study aims to further examine how work-life balance, as a behavioral factor, affects auditor performance, particularly in the context of the XYZ Representative Office in Bali.

The effectiveness of the oversight function carried out by XYZ relies heavily on competent auditor performance. Previous cases have demonstrated that auditor performance is influenced not only by technical and professional factors but also by behavioral and psychological aspects. Factors such as locus of control and work-life balance play crucial roles in determining how auditors manage job pressures and complete their tasks. Prior studies by Saptian Hadi and Ruslina Lisda (2023) confirmed that auditor performance is significantly affected by personality traits, including locus of control and the ability to maintain work-life balance, which indirectly impact performance outcomes. Thus, psychological factors such as locus of control and work-life balance are essential in determining how auditors cope with occupational stress.

A study by Usrah et al. (2022) revealed that locus of control has a positive effect on auditor performance, emphasizing the importance of internal factors in shaping auditor outcomes. Locus of control refers to an individual's belief in their ability to control life events, either through personal effort (internal) or external forces such as luck. Individuals with an internal locus of control believe their job outcomes depend on their efforts and competencies, while those with an external locus tend to attribute outcomes to external circumstances. In the auditing profession, internal locus of control is a key factor influencing how auditors complete their tasks. Auditors with an internal locus of control tend to be more proactive, confident, and responsible in fulfilling their duties. This can positively affect performance, as such auditors focus more on controllable aspects—such as accuracy during audits and independence in decision-making (Juliantari et al., 2020). Other studies also indicate that auditors with internal locus of control are more motivated to achieve optimal results despite time pressures or job complexity. In contrast, auditors with external locus of control may feel overwhelmed by external pressures, ultimately reducing their performance (Rahayu & Badera, 2017).

In addition to the importance of locus of control, external factors such as work-life balance also play a vital role in determining auditor performance. Research has shown that good work-life balance enhances productivity and job quality, while poor balance often leads to stress and fatigue that negatively affect performance (Arifin & Muharto, 2022). Within the auditing profession, work often involves time pressure, long hours, and complex financial reports. When auditors fail to maintain work-life balance, they risk experiencing burnout or decreased job quality, which ultimately affects their overall performance (Puryana & Ramdani, 2022). Maintaining work-life balance allows auditors to stay focused and positively contributes to the quality of audit reports produced. Conversely, poor work-life balance often leads to fatigue and reduced motivation, which in turn lowers performance.

However, the effect of locus of control and work-life balance on auditor performance may vary. This variation indicates that these effects are not uniform, but are instead influenced by other conditions or variables that may strengthen or weaken the relationships. These inconsistencies call for the identification of potential moderating variables that can better explain the mixed results in previous studies and provide a deeper understanding of how psychological factors relate to auditor performance. Prior research on the relationship between locus of control, work-life balance, and auditor performance has yielded inconsistent findings. For example, studies by Hukom et al. (2024) and Saptian Hadi & Ruslina Lisda (2023) found a positive effect of locus of control on auditor performance. In contrast, Badewin & Sarmiati (2021) reported no positive effect. Similarly, in the context of work-life balance, while Puryana & Ramdani (2022) found a significant positive effect on performance, Isnaeni et al. (2023) reported a negative relationship. These inconsistencies demonstrate that the effect of locus of control and work-life balance on auditor performance is not linear or universal. Therefore, this study introduces a moderating variable—work motivation—which is expected to clarify these variations.

The theoretical framework underlying the importance of work motivation in shaping individual behavior and performance is the Expectancy Theory proposed by Victor Vroom (1964). This theory suggests that individual motivation to exert effort (in this case, within the audit context) depends on three main components: expectancy (the belief that effort will lead to successful performance), instrumentality (the belief that successful performance will lead to a desired reward), and valence (the value placed on the reward). Applied to auditor performance, this theory suggests that auditors will be more motivated to work optimally if they believe that their efforts—such as audit accuracy and time management—will lead to strong performance and worthwhile rewards. Thus, high work motivation can influence how auditors respond to factors such as locus of control and work-life balance. Auditors with strong motivation and an internal locus of control will be more confident that their efforts matter, and if they also maintain good work-life balance, they are likely to view it as a reward that supports optimal performance. Therefore, the theory is highly relevant in explaining how work motivation moderates the relationship between psychological factors and performance, as it offers a framework for understanding how internal drives and individual beliefs influence behavioral choices and effort levels under professional demands.

Work motivation is hypothesized to serve as a moderating variable that may strengthen or weaken the effect of psychological variables such as locus of control and work-life balance on auditor performance. Research by Rahayu & Badera (2017) suggests that auditors with high work motivation are more capable of managing work pressure and maintaining good performance, even under deadline stress and professional demands. Strong motivation enhances auditors' confidence in their ability to influence job outcomes (locus of control), which in turn supports improved performance. Conversely, auditors with low motivation may feel that their efforts are inconsequential, even if they possess an internal locus of control.

The moderating role of work motivation is also evident in the relationship between work-life balance and auditor performance. Research by Arifin & Muharto (2022) found that auditors with good work-life balance but low work motivation still experienced declining performance. On the other hand, when auditors have high work motivation, they are more effective in maintaining balance between professional and personal life, positively affecting their performance. This indicates that internal drive (work motivation) is crucial in managing work demands and sustaining optimal performance.

The above discussion highlights several phenomena and inconsistencies in previous studies. These conditions reinforce the need for further investigation into how locus of control and work-life balance affect auditor performance, particularly by considering the moderating role of work motivation. The lack of comprehensive studies within the context of XYZ auditors in Bali, along with the conflicting results in prior research, strengthens the urgency of this study. Therefore, this research aims to determine whether the phenomena observed nationally also apply to the XYZ Representative Office in Bali Province and to provide empirical insight into the psychological factors that support auditor performance. Accordingly, this study is titled “The Effect of Locus of Control and Work-Life Balance on Auditor Performance with Work Motivation as a Moderating Variable.” It seeks to explore in greater depth the factors contributing to improved auditor performance, especially within the context of XYZ in Bali.

METHOD

This study employs a causal associative design with a quantitative approach to analyze the effect of locus of control and work-life balance on auditor performance, with work motivation serving as a moderating variable. The research subjects are auditors at the XYZ Representative Office in Bali Province, with the population consisting of all auditors who meet the criteria of holding a functional position and having a minimum of one year of work experience. Sampling was conducted using purposive sampling, resulting in 98 respondents.

Data were collected using a four-point Likert scale questionnaire, and the variables were measured using operational indicators, such as expectancy theory for work motivation and indicators of quality, quantity, and work behavior for auditor performance (Sugiyono, 2018; Prabayanthi & Widhiyani, 2018; Vroom, 1964).

Primary data were obtained directly from auditors' responses to the questionnaires, while qualitative data were gathered from internal sources such as organizational structure and general information about the auditors. The research instruments were tested for validity using Pearson correlation and for reliability using Cronbach's Alpha, with a minimum reliability threshold of ≥ 0.60 . Data analysis was carried out using Structural Equation Modeling–Partial Least Squares (SEM-PLS) with SmartPLS software. This method was chosen because it can test both the measurement model (outer model) and the structural model (inner model), including convergent validity, discriminant validity, and composite reliability for each construct variable (Ghozali & Latan, 2015; Harahap, 2020).

The inner model was tested to evaluate multicollinearity ($VIF < 5$), R-square, Q-square, as well as hypothesis testing through bootstrapping to assess the significance of relationships among variables. The model is considered to have good predictive relevance if the Q-square value is greater than 0. Additionally, the effect between variables was tested by examining T-statistics (> 1.96) and P-values (< 0.05). Through this SEM-PLS approach, the study aims to accurately explain the relationships between individual characteristics, work-life balance, and motivation on auditor performance within the context of a public financial oversight institution (Ghozali & Latan, 2015; Sugiyono, 2018; Harahap, 2020).

RESULTS AND DISCUSSION

Results of Data Analysis

Instrument Validity Test Results

Table 1. Validity Test Results

Variables	Statement Items	Pearson Correlation	Information
Locus of Control(X1)	X1.1	0.969	Valid
	X1.2	0.934	Valid
	X1.3	0.966	Valid
	X1.4	0.910	Valid
	X1.5	0.955	Valid
	X1.6	0.976	Valid
	X1.7	0.908	Valid
	X1.8	0.903	Valid
Work-life Balance(X2)	X2.1	0.972	Valid
	X2.2	0.952	Valid
	X2.3	0.887	Valid
	X2.4	0.968	Valid
	X2.5	0.968	Valid
	X2.6	0.894	Valid
	X2.7	0.902	Valid
	X2.8	0.909	Valid
Work Motivation (Z)	Z1.1	0.897	Valid
	Z1.2	0.905	Valid
	Z1.3	0.849	Valid
	Z1.4	0.816	Valid
	Z1.5	0.858	Valid

	Z1.6	0.735	Valid
	Z1.7	0.919	Valid
	Z1.8	0.696	Valid
	Y1.1	0.777	Valid
	Y1.2	0.917	Valid
	Y1.3	0.968	Valid
Auditor Performance (Y)	Y1.4	0.960	Valid
	Y1.5	0.763	Valid
	Y1.6	0.938	Valid
	Y1.7	0.898	Valid
	Y1.8	0.831	Valid

Source: Primary data (processed), 2024

Based on the results in Table 1, all Pearson correlation coefficients for the indicators of the variables Locus of Control, Work-Life Balance, Work Motivation, and Auditor Performance exceed 0.30. This indicates that all indicators in this study are valid.

Instrument Reliability Test Results

Table 2. Reliability Test Results

Variables	Number of Statements	Cronbach's Alpha	Information
Locus of Control(X1)	8	0.981	Reliable
Work-life Balance(X2)	8	0.978	Reliable
Work Motivation (Z)	8	0.938	Reliable
Auditor Performance (Y)	8	0.957	Reliable

Source: Primary data (processed), 2025

Table 2 shows that the Cronbach's Alpha values for each instrument exceed 0.60, confirming that all instruments are reliable and suitable for use in the research.

Descriptive Statistical Analysis

Table 3. Results of Descriptive Statistical Analysis

	N	Minimum	Maximum	Mean	Standard Deviation
Auditor Performance	98	8.00	32.00	21,8571	6,01030
Locus of Control	98	8.00	32.00	23,4286	6.49504
Work-life Balance	98	8.00	31.00	19,0918	7,34017
Work motivation	98	8.00	32.00	18,8980	8,56809
Valid N (listwise)	98				

Source: Primary data (processed), 2025

Table 3 presents the minimum, maximum, mean, and standard deviation for each variable. The results indicate:

- 1) Auditor performance has a minimum value of 8 and a maximum of 32, with a mean of 21.85 and a standard deviation of 6.01, suggesting a relatively even distribution of data.
- 2) Locus of control ranges from 8 to 32, with a mean of 23.4 and standard deviation of 6.49, indicating a well-distributed data spread.
- 3) Work-life balance has a minimum of 8 and a maximum of 31, with a mean of 19.09 and standard deviation of 7.34, showing balanced data distribution.
- 4) Work motivation ranges from 8 to 32, with a mean of 18.8 and a standard deviation of 8.56, also reflecting an even distribution.

Measurement Model Evaluation Results (Outer Model)

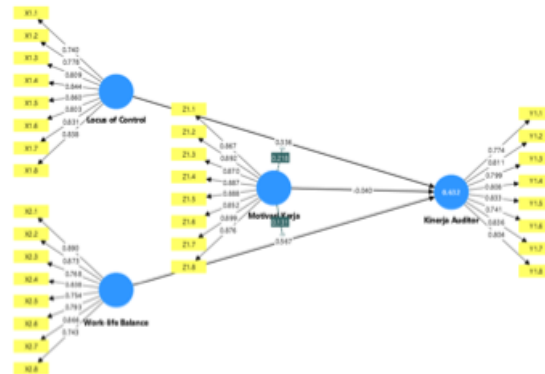


Figure 1. Measurement Model (Outer Model)

1) Convergent Validity Test

The model satisfies convergent validity as the loading factor values for the variables locus of control (X1), work-life balance (X2), work motivation (Z), and auditor performance (Y) are all above 0.50, indicating that all indicators are valid. Indicator X1.5 for locus of control has the highest outer loading (0.860), reflecting the construct well. Indicator X2.1 for work-life balance has the highest outer loading (0.890), followed by Y1.7 for auditor performance (0.836), and Z1.7 for work motivation (0.899), indicating that these indicators best represent their respective variables.

2) Discriminant Validity Test

The correlation between the locus of control variable (X1) and its indicators is higher than the correlations between those indicators and the indicators of work-life balance (X2), auditor performance (Y), and work motivation (Z). Similarly, the correlation between the work-life balance variable (X2) and its indicators is higher than its correlations with the indicators of locus of control (X1), auditor performance (Y), and work motivation (Z). Furthermore, the correlation between the auditor performance variable (Y) and its indicators is higher than its correlations with the indicators of locus of control (X1), work-life balance (X2), and work motivation (Z). Lastly, the correlation between the work motivation variable (Z) and its indicators is higher than its correlations with the indicators of locus of control (X1), work-life balance (X2), and auditor performance (Y). These results indicate that all indicators for each variable are valid.

3) Composite Reliability

Table 8. Composite Reliability Test Results

	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)
Locus of Control	0.927	0.933	0.940	0.662
Work-life Balance	0.928	0.936	0.941	0.668
Work motivation	0.958	0.973	0.965	0.773

Auditor Performance	0.921	0.926	0.935	0.642
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Source: Primary data (processed), 2025

Indicators are considered reliable when composite reliability values are ≥ 0.70 . As shown in the table, each variable exceeds this threshold. Additionally, the composite reliability values are higher than Cronbach's Alpha values, indicating that the constructs have strong reliability.

Results of Inner Model Evaluation

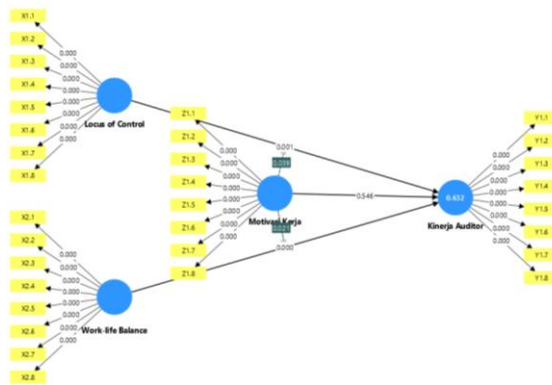


Figure 2. Inner Model Evaluation

1) Multicollinearity Test

Table 9. Multicollinearity Test Results

Research Indicators	VIF
X1.1	1,939
X1.2	2,038
X1.3	3,124
X1.4	4,341
X1.5	3,683
X1.6	3,034
X1.7	4,026
X1.8	3,426
X2.1	4,472
X2.2	4,526
X2.3	2,578
X2.4	3,091
X2.5	2,283
X2.6	2,350
X2.7	3,835
X2.8	2,684
Y1.1	3,874
Y1.2	3,542
Y1.3	4,286
Y1.4	3,466
Y1.5	4,397
Y1.6	3,533
Y1.7	4,982
Y1.8	4,454
Z1.1	3,510
Z1.2	3,927

Z1.3	4,269
Research Indicators	VIF
Z1.4	4,377
Z1.5	4,028
Z1.6	3,332
Z1.7	4,035
Z1.8	4,322

Source: Primary data (processed), 2025

Based on Table 9, it can be concluded that all predictor variables in this model have a Variance Inflation Factor (VIF) value of less than 5. This indicates that there is no significant multicollinearity problem among the research variables. Thus, the structural model is declared free from multicollinearity issues.

2) R-square (R²)

Table 10. R-square Values

Variables	R-square	R-square adjusted
Auditor Performance	0.632	0.612

Source: Primary data (processed), 2024

Based on Table 10, the adjusted R-square (R²) value for the Auditor Performance (Y) variable is 0.612. This means that 61.2% of the variability in the auditor performance construct can be explained by the variables locus of control (X1), work-life balance (X2), and work motivation (Z). Meanwhile, the remaining 38.8% is explained by variables outside the model.

3) Hypothesis Testing (Bootstrapping)

Table 11. Hypothesis Testing Results (Bootstrapping)

Hypothesis	Correlation Coefficient	p values	Information
Locus of Control-> Auditor Performance	0.336	0.001	Significant
Work-life Balance-> Auditor Performance	0.567	0,000	Significant
Work Motivation x Locus of Control -> Auditor Performance	0.218	0.039	Significant
Work Motivation x Work-Life Balance -> Auditor Performance	0.131	0.021	Significant

Source: Primary data (processed), 2024

Based on Table 11, the results of the PLS analysis show the direction and the effect of each independent variable and moderation variable on the dependent variable. The results can be explained as follows.

a) The Effect of Locus of Control on Auditor Performance

According to Table 4.14, the effect of locus of control on auditor performance is 0.336. With a p-value of 0.001, which is less than 0.05 (0.001 < 0.05), it can be concluded that locus of control has a positive and significant effect on auditor performance at the XYZ Representative Office in Bali Province. Therefore, the first hypothesis in this study is proven.

b) The Effect of Work-life Balance on Auditor Performance

According to Table 4.14, the effect of work-life balance on auditor performance is 0.567. With a p-value of 0.000, which is less than 0.05 (0.000 < 0.05), it can be concluded that work-life balance has a positive and significant effect on auditor performance at the XYZ

Representative Office in Bali Province. Therefore, the second hypothesis in this study is proven.

c) The Effect of Locus of Control on Auditor Performance with Work Motivation as a Moderator

According to Table 4.11, the effect of locus of control with work motivation as a moderating variable on auditor performance is 0.218. With a p-value of 0.039, which is less than 0.05 ($0.039 < 0.05$), it can be concluded that work motivation strengthens the effect of locus of control on auditor performance at the XYZ Representative Office in Bali Province. Therefore, the third hypothesis in this study is proven.

d) The Effect of Work-life Balance on Auditor Performance with Work Motivation as a Moderator

According to Table 4.10, the effect of work-life balance with work motivation as a moderating variable on auditor performance is 0.131. The p-value is 0.021, which is less than 0.05 ($0.021 < 0.05$), indicating that work motivation strengthens the effect of work-life balance on auditor performance at the XYZ Representative Office in Bali Province. Therefore, the fourth hypothesis in this study is proven.

4) Q-squares (Q²)

PLS model evaluation can also be conducted using predictive relevance or predictive sample reuse to represent a synthesis of cross-validation and the fitting function with predictions of the observed variables and estimated parameter constructs. A value of 0.612 was obtained, indicating that Auditor Performance at the XYZ Representative Office in Bali in this study has a predictive relevance of 61.2%, as it is able to explain the information contained in this study and is considered strong.

Discussion of Research Findings

The Effect of Locus of Control on Auditor Performance

Based on the results of the first hypothesis testing in this study, it is shown that locus of control has a positive and significant effect on auditor performance. In other words, the higher the auditor's locus of control, the better the auditor performance at the XYZ Representative Office in Bali Province. Thus, the first hypothesis in this study is accepted. Individuals with an internal locus of control believe that success is determined by personal effort and ability, whereas those with an external locus of control tend to believe that outcomes are more influenced by luck or other external factors (Puspita & Ratnadi, 2023; Rotter, 1996). In the context of the auditing profession, this belief may influence how auditors handle job-related pressure and complete audit tasks professionally.

This study employs Expectancy Theory (Vroom, 1964) as its foundation. The theory posits that motivation and performance are greatly influenced by the belief that effort (expectancy) will lead to favorable outcomes. Auditors with an internal locus of control tend to have strong expectations that their efforts will directly impact performance, making them more motivated and achievement-oriented. This finding is consistent with Arifin and Muharto (2022), who concluded that auditors with locus of control are more capable of managing stress and job responsibilities, contributing to improved performance quality. Similarly, research by Saptian Hadi (2023) confirms that locus of control has a positive and significant effect on auditor performance.

The Effect of Work-life Balance on Auditor Performance

Based on the results of the second hypothesis testing in this study, it is found that work-life balance has a positive and significant effect on auditor performance. In other words, the better the work-life balance, the better the auditor performance at the XYZ Representative

Office in Bali Province. Therefore, the second hypothesis in this study is accepted. Auditors who are able to balance their professional and personal lives are more capable of managing stress, maintaining motivation, and focusing on their audit tasks. This is associated with the Expectancy Theory proposed by Vroom (1964), in which an auditor's motivation to perform optimally is influenced not only by their belief in the outcome of their efforts (expectancy), but also by the value (valence) they place on life balance. This finding is in line with Arifin and Muharto (2022), who demonstrated that auditors with good work-life balance have higher productivity and work quality. Similarly, research by Diva Regina et al. (2023) also states that work-life balance contributes significantly to the professional performance of auditors.

The Effect of Locus of Control on Auditor Performance with Work Motivation as a Moderator

Based on the results of the third hypothesis testing in this study, it is shown that work motivation strengthens the effect of locus of control on auditor performance. In other words, the higher the work motivation, the stronger the effect of locus of control on auditor performance at the XYZ Representative Office in Bali Province. Therefore, the third hypothesis in this study is accepted. Work motivation can influence how well individuals utilize the control they perceive over their job situations and outcomes. Research shows that auditors with locus of control who believe their efforts influence performance outcomes tend to be more motivated.

The Effect of Work-life Balance on Auditor Performance with Work Motivation as a Moderator

Based on the results of the fourth hypothesis testing in this study, it is shown that work motivation strengthens the effect of work-life balance on auditor performance. In other words, the higher the work motivation, the stronger the effect of work-life balance on auditor performance at the XYZ Representative Office in Bali Province. Therefore, the fourth hypothesis in this study is accepted. High work motivation can enhance auditors' ability to maintain a balanced life. Rincy and Panchanatham (2010) emphasized that individuals with strong work motivation tend to have better skills in setting priorities, helping them achieve balance between professional demands and personal life.

CONCLUSION

- 1) Locus of control has a positive and significant effect on auditor performance. In other words, the higher the locus of control of the auditors, the better their performance at the XYZ Representative Office in Bali Province.
- 2) Work-life balance has a positive and significant effect on auditor performance. In other words, the higher the work-life balance, the better the auditor performance at the XYZ Representative Office in Bali Province.
- 3) Work motivation strengthens the effect of locus of control on auditor performance. In other words, higher work motivation enhances the effect of locus of control on auditor performance at the XYZ Representative Office in Bali Province.
- 4) Work motivation strengthens the effect of work-life balance on auditor performance. In other words, higher work motivation enhances the effect of work-life balance on auditor performance at the XYZ Representative Office in Bali Province.

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