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Assalamu alaikum Wr. Wb.

With gratitude to Allah SWT, Muhammadiyah International Journal of Economics and Business (MIJEB), Volume 1, Number 1, 2019 is published again and accompany you. MIJEB is a scientific journal managed by the Association of the Faculty of Economics and Business, Muhammadiyah Higher Education (AFEB PTM). The journal focuses its attention on a wide range of topics including management, accounting, and economics. The published papers are research, reviews, or scientific discussion concerning contemporary issues on the related topics.

In this volume, the articles published are from the Call for Papers (CfP) by AFEB PTM which was held at the University of Muhammadiyah Malang (2018) and at the University of Muhammadiyah Gorontalo (2019). Many papers were presented in the CfP forum, which were then selected and reviewed by the MIJEB editorial team. Apart from the CfP AFEB PTM forum, several articles by researchers from various universities and research institutions have sent their articles to MIJEB for selection and review.

Finally, I hope this MIJEB edition can provide benefits and contributions in advancing science, especially for economics, management, and accounting. The hope is that readers provide critical input for improving the quality of this journal.

Wassalamu 'alaikum Wr. Wb.

Jakarta, December 1, 2019
Association of the Faculty of Economics and Business (AFEB)
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HEALTHY LIFESTYLE, ROLE AMBIGUITY, SPIRITUAL QUOTIENT, AND JOB BURNOUT ON JOB SATISFACTION.

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Abstract

This study aims to determine the effect of Healthy Lifestyle, Role Ambiguity, Spiritual Quotient and Job Burnout on Job Satisfaction at Public Accounting Firms in Surabaya. The purpose of this study is to analyze the effect of independent variables namely Healthy Lifestyle, Role Ambiguity, Spiritual Quotient and Job Burnout influencing, the dependent variable namely Job Satisfaction assisted by using the SPSS program. In this study the data were collected through a questionnaire method of 44 respondents by purposive sampling technique to determine the response of respondents to each variable. Then do the data analysis in the form of quantitative analysis. Quantitative analysis includes validity and reliability tests, hypothesis testing through the R2 test and T test. Data analysis techniques using multiple linear regression analysis that serves to prove the research hypothesis. The results of the analysis show that healthy lifestyle, spiritual quotient and job burnout have no partial effect on job satisfaction, while role ambiguity has a partial effect on job satisfaction.

Keywords: healthy lifestyle, role ambiguity, spiritual quotient, job burnout and job satisfaction

Introduction

The profession of public accountant in this growing era has become a very important need in the world of business, this is shown by the development of companies that are increasingly increasing. One of them is an audit, which is a professional service performed by an auditor and performed at a Public Accounting Firm (KAP). Public accountants have a duty to audit financial statements in accordance with standards set by the company, whether or not there is still manipulation and the auditor must know whether they are in accordance with applicable accounting standards. An independent auditor will make decisions not based on the interests of the client, personal, or other parties, but based on the facts and evidence that was collected during the assignment (Hery, 2005). This means that an auditor must be demanded to have professional performance in carrying out his audit duties.

Job satisfaction is a factor that must be considered because it involves the sustainability of the company. Each individual must have different properties one of which is the level of satisfaction. Someone who works can feel satisfaction when he gets what he hopes for, for example salary, bonuses, workplaces

and coworkers. Someone who has a high level of job satisfaction will show their performance well too.(Trijayanti, Darmawan, & Yuniarta, 2015).

An auditor needs to have a mechanism that is able to minimize and overcome the stresses that occur in order to be able to maintain performance by implementing a healthy lifestyle (Well-being, n.d.). Healthy Lifestyle is something that needs to be applied by someone who works so as not to experience a deteriorating health condition.

Someone who works under pressure often unconsciously has sacrificed his health for a job. When the condition and psychological of an

auditor are in a bad condition, the pressure that occurs cannot be suppressed so that an auditor will be uncomfortable in carrying out his work and have an impact on decreasing the performance of an auditor (Agustina, 2009).

Unclear role is the absence of adequate information needed for someone to carry out his role in a satisfactory way (Fanani et al, 2008).

Spiritual Quotient (SQ) or spiritual intelligence is intelligence to deal with issues of meaning and value that is broader and richer, intelligence to judge that one's actions or way of life are more meaningful than others (Zohar and Marshall, 2007: 4). This shows that spiritual intelligence is the ability of a person to know himself and others, motivate himself and can control his emotions in himself and with others.

Job Burnout is a condition where a person experiences fatigue at work, this is indicated by a decrease in work performance and reduced motivation to work so as to make the auditor less able to achieve maximum performance and this makes the auditor feel that what he is doing is not valuable enough. his is indicated because of reduced energy that has been drained and health that began to decline. Individuals who show a tendency to burnout will reduce the level of performance so that performance targets will not be achieved at the beginning (Noviana & Rahmawati, 2018).

The declining performance results are due to auditor dissatisfaction with high work demands. A worker who has a fairly high level of dissatisfaction then in terms of sabotage will affect the results of his performance and the trust given by the client will decrease. This can be seen from the rise of cases that violate the code of ethics that occurs in the world and Indonesia. Cases that have also occurred in Indonesia have happened to public accounting firms. Financial statement auditors namely Public Accountant Kasner Sirumpea Tanubrata Public Accountant Office Sutanto Fahmi Bambang and Partners are subject to sanctions by the Ministry of Finance. Everything comes from Garuda Indonesia's financial statements for the 2018 financial year. In the financial statements Garuda Indonesia Group posted a net profit of USD809.85 thousand or equivalent to Rp. 11.33 billion. This figure jumped sharply compared to 2017 which suffered a loss of USD 16.5 million. However, the financial statements caused a polemic, because two Garuda Indonesia commissioners namely Chairul Tanjung and Dony Oskaria, considered Garuda Indonesia's 2018 financial statements were not in accordance with the Statement of Financial Accounting Standards (PSAK). The reason, Garuda Indonesia includes profits from PT. Mahata Aero Teknologi, which has a debt to the airline.

Based on the phenomena above, this case proves that the role of an auditor is still not optimal and causes damage to the confidence of public accounting firms in general and public accounting firms where they work in the public eye and dissatisfaction greatly impacts the community and is very detrimental. If job satisfaction is not met, then there will be a decline in work such as daydreaming, boredom and fatigue, unstable emotions, often absent and doing activities that have nothing to do with his work (Hasibuan, 2007).

Based on the background description above, the writer is interested in conducting this research further on "The Effect of Healthy Lifestyle, Role Ambiguity, Spiritual Quotient, and Job Burnout on Job Satisfaction".

Literature Review

Healthy Lifestyle (healthy lifestyle) is a healthy lifestyle pattern where an individual can minimize illness that will have an impact on the person concerned and avoid illness that can result in death. Danna and Griffin (1999) in Jones et al. (2010) suggested activities through lifestyle promotion such as health education, sports, and fitness.

Role ambiguity is the lack of information held and the absence of clear direction and skills, uncertainty about authority, obligations, other relationships, and uncertainty as well as sanctions and rewards for actions taken by Rizzo et al (1970) in Fanani et al. (2008).

Spiritual Quotient (spiritual intelligence) as intelligence to deal with problems of meaning or value, namely intelligence to place our behavior and life in the context of a broader and richer meaning, intelligence to judge that one's actions or way of life are more meaningful than others (Zohar and Marshall, 2000).

Burnout is defined as a condition of chronic stress due to workload that cannot be overcome by individuals who experience it (Bailey and Bhagat, 1987). The term burnout was first introduced by Freudenberg (1974) and later became a widely used research topic in the fields of health and

psychology (Lee and Ashforth 1993; Almer and Kaplan 2002). According to Sharma (2007) in Abbas et al., (2012) burnout is defined as mental status, physical and emotional exhaustion which usually results from continuous stress.

Job satisfaction is a pleasant or unpleasant emotional state with which employees view work (Handoko, 1988). Bamber and Iyer (2002) state job satisfaction is an individual's affective reaction to their environment or work. Vroom in Poznanski (1997) describes job satisfaction as a positive attitude towards employees when dealing with a job. Someone with a high level of job satisfaction will show a positive attitude towards his work, conversely someone with a low level of job satisfaction (dissatisfied) will show a negative attitude towards his job (Robbins, 2003).

Research Hypotheses

A healthy lifestyle can be done by maintaining a regular physical program, a balanced diet, good sleep habits, and limiting yourself to excess consumption of alcohol and tobacco products (Ekonomika, Bisnis, & Diponegoro, 2014). An auditor who has stable health will have an impact on auditor performance, where the performance of an auditor will be good if job satisfaction increases.

Research (Well-being, n.d.) states that healthy lifestyle has a positive effect on job satisfaction.

H1: Healthy Lifestyle has a positive effect on Job Satisfaction.

Senatra (1980) states that role ambiguity arises when employees are inadequate information for effective performance and specific roles. Rebele and Michaels (1990) illustrate the condition of role ambiguity experienced by the auditor arising when the auditor knows the audit schedule to be performed, but he is not sure how to complete the audit in a timely manner. If an auditor experiences a higher level of role ambiguity, it will affect the level of performance and will increasingly decline. Of course this will affect the work satisfaction of an auditor. If an auditor has job satisfaction (job satifaction) then in doing a job will produce maximum results. Ferby (2016) states the role of ambiguity has a negative effect on job satisfaction.

H2: Role Ambiguity has a negative effect on Job Satisfaction.

Spiritual quotient is the intelligence to deal with and solve problems of meaning and value, namely placing human behavior and life in the context of a broader and richer meaning, and assessing that one's actions or way of life are more meaningful than others (Zohar and Marshall, 2002: 4 in Tikollah Triyuwono, and Ludigdo, 2006). A high and well-developed spiritual quotient is able to give positive meaning to each event. Giving a positive meaning is actually able to awaken his soul and take positive action. That if an auditor can think positively then he will assume that he has the ability to face suffering, deal with pain and have high self-awareness, the auditor can carry out his performance well. An auditor who has a spiritual quotient will know how to behave towards oneself and towards others, how to behave towards the surrounding environment. (Supriyanto & Troena, 2011) states that spiritual quotient has a significant effect on job satisfaction.

H3: Spiritual Quotient has a positive effect on Job Satisfaction.

Burnout is defined as a condition of chronic stress due to workload that cannot be overcome by individuals who experience it (Bailey and Bhagat, 1987). Burnout arises due to heavy workloads, high demands, and deadline time given to complete work that is very limited. So that it will make an auditor experience fatigue at work and make the ability to complete the task reduced. Burnout is very influential on the performance generated by which the company will also experience the impact. A decrease in burnout on the auditor will cause increased job satisfaction, increase the auditor's performance outcome, and decrease turnover intention (Forgaty et al., 2000; Jones et al. 2000; Almer and Kaplan 2002; Utami and Supriyadi 2013).

It can be concluded that burnout will reduce auditor job satisfaction because they feel unable to complete their duties and cannot fulfill their responsibilities. (Ikhram et al., 2019) stated that job burnout had a negative and significant effect on job satisfaction.

H4: Job burnout has a negative and significant effect on job satisfaction.

It is also assumed that the variables of healthy lifestyle (X1), role ambiguity (X2), spiritual quotient (X3), and job burnout (X4) have a partial effect on job satisfaction (Y). Based on the results of previous research and theoretical studies, the conceptual framework is as follows.

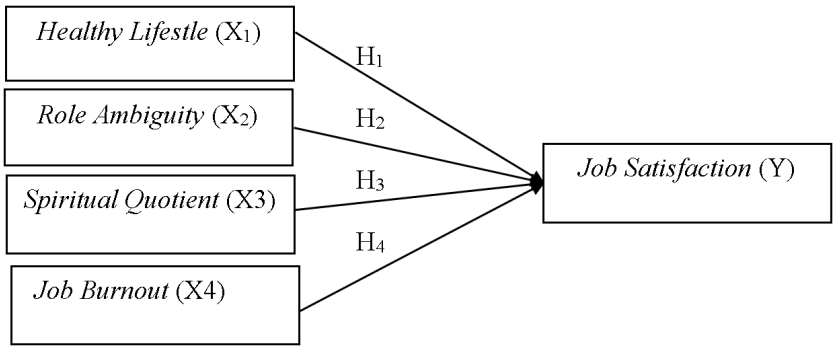

Figure 1. Conceptual Framework

Research Method Population and Sample

Population is a whole of a collection of elements that have a number of common characteristics, consisting of fields to be studied (Hermawan and Amirullah, 2016: 68). Thus, the population is a generalized area of an object or subject that has a certain characteristic determined by the researcher to be studied then a conclusion is drawn. The population in this study is the auditor who works at the Surabaya Public Accountant Office.

Population and sample that will be used in the research process, then the next step is to obtain data from people (respondents) who have been determined as the sample (Hermawan and Amirullah, 2016: 117). The sampling technique in this study uses a non probability sampling technique with a purposive sampling method wherein the sampling technique with certain considerations. For the determination of the minimum sample size that is feasible in the study are 30 samples (Sugiyono, 2010). Therefore, in this study the number or size of the sample used was 44 respondents.

Based on the population above, the researchers took the following criteria:

1. While serving as an auditor
2. Have audit experience of more than years

Data Collection Method

Data collection techniques in this study are researchers conducting surveys and giving questionnaires to auditors to fill in their identities and answers according to what is on the questionnaire sheet then the completed questionnaires are returned to researchers for processing and analysis. Furthermore, to find out the general picture can be sought by interview.

The questionnaire is a collection of questions to get information from respondents (Hermawan and Amirullah, 2016: 133). The questionnaire is a technique or a suitable way to research this research which will later be given to respondents, who have chosen to be a sample in the research, that is the KAP Auditor in Surabaya.

The interview method is a method that gives structured questions to a sample of the population and is designed to obtain information (data) from respondents (Hermawan and Amirullah, 2016: 131).

Variable Definition and Operationalization Community Participation

1. Healthy Lifestyle (X1)

A healthy lifestyle (healthy lifestyle) is to carry out routine sports activities, avoid excessive alcohol and smoking and have adequate rest periods (Paramitha, 2014). In this study healthy lifestyle is measured by indicators used by (Jones et al, 2010):

a. Active.
b. Exercising.
c. Breakfast
d. Healthy.
e. Quiety
f. Organize thoughts.
g. Eat four healthy five perfect foods.
h. Sleep regularly

2. Role Ambiguity (X2)

Role ambiguity is a situation where there is no information needed by someone to carry out their role.

In this study the role of ambiguity is measured by the indicators used by (Jones et al., 2010):

a. Work is planned.
b. Clear division and division of tasks.
c. Information.
d. Authority.

3. Spiritual Quotient (X3)

Spiritual quotient is the intelligence to face and solve problems of meaning and value that is broader and richer, the intelligence to judge that one's actions or way of life are more meaningful than others (Zohar and Marshall. 2007: 4). Spiritual intelligence is the ability of oneself how to respond to and treat others and underlie every act done solely not for one's own sake but to pay attention to the interests of others. Indicators of spiritual intelligence according to (Zohar and Marshall, 2007) there are seven steps to higher spiritual intelligence, among others:

a. Self-awareness.
b. Changed.
c. Motivated.
d. Not giving up.
e. Step forward.
f. Commitment.
g. Many ways to progress.

4. Job Bornout (X4)

Circumstances where someone has a tendency will not care about the surrounding environment. Burnout condition is marked by several indications such as emotional fatigue, reduced motivation to achieve optimal performance,and experiencing depersonalization (Noviana & Rahmawati, 2018). In this study job burnout is measured by indicators used by (Jones et al, 2010):

a. Energy is quickly drained.
b. Quickly tired.
c. Easy emotions.
d. Effective people.
e. Handling unknown clients.
f. Difficult work.

5. Job Satisfaction (Y)

Job satisfaction is defined as a pleasant condition or positive emotional feeling of a person towards his work or work experience (Locke, 1969). In this study job satisfaction is measured by indicators used by (Luthans in Indrasari, 2017), namely:

a. Payment (pay).
b. Pekaringan itself.
c. Promotion.
d. Group of work.
e. Supervision of superiors.

In this study using a Likert Scale, a Likert scale is used widely which requires respondents to indicate the degree of agreement or not to each statement relating to the object being assessed (Hermawan and Amirullah, 2016: 64). The original form of the Likert scale has five categories, if ranked, the composition will begin from strongly disagreeing to strongly agreeing (Hermawan and Amirullah, 2016: 64).

This study uses a Likert scale, where researchers collect a number of questions in accordance with the attitude to be measured that can be clearly identified. The answer to each item has a gradation from very positive to very negative, each question given to the respondent has a score or score for each question.

Data analysis technique is an activity after the data from all respondents or other data sources are collected (Sugiyono, 2018). The analysis techniques used in this study include validity and reliability tests.

This study uses multiple linear regression. In this study shows that there are relationships of more than two variables. Multiple linear regression analysis in this study was used to test Hypothesis 1 (H1), which is a healthy lifestyle that affects job satisfaction, Hypothesis 2 (H2), which is the role of ambiguity, which affects job satisfaction, Hypothesis 3 (H3), namely spiritual quotient, influences job satisfaction, and Hypothesis (H4), namely job burnout affects job satisfaction. This study uses multiple linear regression there are data considerations of more than one independent variable with one dependent variable using the following formula:

$$Y = \alpha + \beta1X1 + \beta2X2 + \beta3X3 + \beta4X4 + e$$

Information :

Y = Job Satisfaction Variable
α = Interception constant
β1 = Regression coefficient for X1
β2 = Regression coefficient for X2
β3 = Regression coefficient for X3
β4 = Regression coefficient for X4
X1 = Healthy Lifestyle
X2 = Role Ambiguity
X3 = Spiritual Quotient
X4 = Job Burnout
e = Error

The coefficient of determination test is used to find out how much the independent variable can explain the dependent variable. The coefficient of determination is between 0 and 1. A small R2 value means the abilities of the independent variable in approaching number one means that the independent variables provide almost all the information needed to predict variations in the dependent variable (Ghozali, 2005).

Partial test conducted by researchers by looking at the method of comparing t count with t table is by looking at the significant columns in each t count. Significant value of the output using the SPSS program:

1. If the significant value ≤ 0.05, the independent variable significantly influences the dependent variable.
2. If the significant value ≥ 0.05, the independent variable does not significantly influence the dependent variable.

Results and Discussion

This research was conducted on public accountants with a sample of respondents. The data taken in this study uses a questionnaire that has been distributed.

Based on tables 1 and 2 it can be seen that of the 48 questionnaires distributed to 12 public accounting firms that were only collected as many as 44 questionnaires and from all questionnaires can be processed as research data. The percentage of return is 91.7% of the total questionnaire. This is due to the large number of auditors working outside the city until mid-2020.

Table 1. Research Sample Data

No.	Description	Amount	Percentage (%)
1.	Number of questionnaires distributed	48	100%
2.	Number of questionnaires that did not return	4	8,3%
3.	Number of questionnaires that can be processed	44	91,7%

Table 2. Research Sample Distribution Data

No.	The name of the public accounting firm	Questionnaire sent	Questionnaire returned
1.	KAP Habib Basuni Galaxi Bumi Permai Blok B1-03 Jl. Arif Rahman hakim No. 152 Surabaya 60119	5	4
2.	KAP Setijawati Jl. Kutisari Indah Utara II No. 85 Surabaya 60291	3	3
3.	KAP Bambang, Sitjipto Ngumar & Rekan Jl. Pandugo Timur XIII Blok K No. 2 Surabaya	5	5
4.	KAP Drs. Henry & Sugeng (Cab) Jl. Ruko Graha Indah Gayung Kebonsari, Gayungan Surabaya 60233	5	5
5.	KAP Drs. Basri Hardjosumarto, M.Si, Ak & Rekan Jl. Gubeng Kertajaya IIIF/10 Surabaya 60281	5	5
6.	KAP Supoyo, Sutjahjo, Subyantara & Rekan Andhika Plaza Blok C 3-4, Jl. Simpang Dukuh 38-40 Surabaya	5	5
7.	KAP Riza, Adi, Syahril & Rekan (Cab) Komplek Rungkut Megah Raya Blok M-27 Jl. Raya Rungkut No. 1-3 Surabaya	3	3
8.	KAP Maroeto dan Nur Shodiq Megah Raya Jl. Kali Rungkut 1-5, Semolowaru Elok Blok L No. 35 Surabaya.	3	3

No.	The name of the public accounting firm	Questionnaire sent	Questionnaire returned
9.	KAP Buntaran dan Lisawati Jl. Undaan Wetan No. 66 Surabaya	3	3
10.	KAP Made Sudarma, Thomas & Dewi (Cab) Jl. Kayoon No. 20 J Surabaya	3	3
11.	KAP Aryanto, Amir Yusuf, Mawar & Saptoto (Cab) Ciputra World, SOHO SKYLOFT Unit 1888-1898, Jl. Meyjen Sungkono No. 89 Surabaya	5	5
12.	KAP Drs. Arief H. P Perum Pondok Nirwana Jl. Baruk Utara VIII No. 6 (B-201) Surabaya 60298	3	0
	Amount	48	44

Table 3 presents the characteristics of the respondents who showed the respondent's identity according to gender. In this study there were 44 respondents, namely auditors working in the Public Accountant Office in the city of Surabaya. Based on the results of research conducted through the distribution of questionnaires, the following is a general description of the characteristics of respondents:

Table 3. Characteristics of Respondents by Gender

Gender					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	29	65.9	65.9	65.9
	Woman	15	34.1	34.1	100.0
	Total	44	100.0	100.0	

Based on table 3 it can be seen that the number of male respondents is 29 people or 65.9%, while the number of female respondents is 15 people or 34.1%.

Table 4. Characteristics of Respondents Based on Recent Education Levels

Last education					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	D3	1	2.3	2.3	2.3
	S1	37	84.1	84.1	86.4
	S2	5	11.4	11.4	97.7
	S3	1	2.3	2.3	100.0
	Total	44	100.0	100.0	

Based on table 4 it can be seen that most respondents have a bachelor degree with a total of 37 people or 84.1%. 5 respondents or 11.4% had S2 education. 1 respondent or 2.3% have a S3 education or D3.

Table 5 presents the characteristics of respondents who show the identity of respondents based on work experience.

Work Experience					
		Frequency	**Percent**	**Valid Percent**	**Cumulative Percent**
Valid	>3 year	22	50.0	50.0	50.0
	2-3 year	22	50.0	50.0	100.0
	Total	44	100.0	100.0	

Based on table 5 it can be seen that most auditors namely 22 people or 50.0% have work experience as auditors for> 3 years, and as many as 22 people or 50.0% have work experience as an auditor for 2-3 years.

Data Analysis and Research Results

a. Data Quality Test

1) Validity test

Table 6. Validity Test Results

Item	***Correlated item-total correlation***	***Alpha Cronbach***	**Information**
Healthy Lifestyle (X1)			
Statement 1	0,536**	0,30	Valid
Statement 2	0,662**	0,30	Valid
Statement 3	0,525**	0,30	Valid
Statement 4	0,557**	0,30	Valid
Statement 5	0,655**	0,30	Valid
Statement 6	0,770**	0,30	Valid
Statement 7	0,730**	0,30	Valid
Statement 8	0,344**	0,30	Valid

Item	***Correlated item-total correlation***	***Alpha Cronbach***	**Information**
Role Ambiguity (X2)			
Statement 1	0,620**	0,30	Valid
Statement 2	0,697**	0,30	Valid
Statement 3	0,655**	0,30	Valid
Statement 4	0,701**	0,30	Valid

Item	***Correlated item-total correlation***	***Alpha Cronbach***	**Information**
Spiritual Quotient (X3)			
Statement 1	0,471**	0,30	Valid
Statement 2	0,656**	0,30	Valid
Statement 3	0,730**	0,30	Valid
Statement 4	0,716**	0,30	Valid
Statement 5	0,751**	0,30	Valid
Statement 6	0,544**	0,30	Valid
Statement 7	0,750**	0,30	Valid

Item	***Correlated item-total correlation***	***Alpha Cronbach***	**Information**
Job Burnout (X4)			
Statement 1	0,797**	0,30	Valid
Statement 2	0,816**	0,30	Valid
Statement 3	0,756**	0,30	Valid
Statement 4	0,435**	0,30	Valid
Statement 5	0,519**	0,30	Valid
Statement 6	0,766**	0,30	Valid

Item	*Correlated item-total correlation*	*Alpha Cronbach*	Information
Job Satisfaction (Y)			
Statement 1	0,567**	0,30	Valid
Statement 2	0,626**	0,30	Valid
Statement 3	0,662**	0,30	Valid
Statement 4	0,775**	0,30	Valid
Statement 5	0,722**	0,30	Valid

Based on table 6 the results of the validity test of all variables indicate that all of the questionnaire items were all declared valid. Questionnaire items are declared valid because the validity of the instrument items is known by comparing correlated item-total correlations obtained or r count greater than 0.30 (cronbach alpha), then the question items are declared valid against indicators (Sugiyono, 2014).

2) Reliability test

Table 7. Reliability Test Results

Variabel	*Cronbach Alpha* value
Healthy Lifestyle (X1)	0,851
Role Ambiguity (X2)	0,827
Spiritual Quotient (X3)	0,876
Job Burnout (X4)	0,876
Job Satisfaction (Y)	0,853

Source: SPSS Results (2020)

Based on table 7 the reliability test results can be seen that all items questionnaire gave a Cronbach Alpha value> 0.60 (Ghozali, 2005).

Hypothesis Test Results

Based on table 8, the coefficient of determination test results can be seen that the R square (R2) determination coefficient value of 0.468 means 46.8% that the healthy lifestyle variable, role ambiguity, spiritual quotient and job burnout affect the job satisfaction variable by 46.8% while the rest (100 - 46.8 = 53.2) influenced by other variables.

Table 8. Determination Coefficient Test Results (R2) Model Summary

Model Summary[b]					
Model	**R**	**R Square**	**Adjusted R Square**	**Std. Error of the Estimate**	**Durbin-Watson**
1	.684[a]	.468	.414	1.62922	2.102

a. Predictors: (Constant), Job Burnout, Role Ambiguity, Spiritual Quotient, Healthy Lifestyle

b. Dependent Variable: Job Satisfaction

Source: SPSS Results (2020)

T Test Results (Partial)

Table 9. Test Results t

Coefficients[a]								
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	5.604	2.471		2.268	.029		
	Healthy Lifestyle	.113	.073	.239	1.532	.134	.561	1.783
	Role Ambiguity	.378	.164	.347	2.301	.027	.599	1.668
	Spiritual Quotient	.114	.094	.183	1.208	.234	.597	1.676
	Job Burnout	.063	.066	.115	.961	.342	.947	1.056

a. Dependent Variable: Job Satisfaction

Based on table 9 t test results can be seen that:

1) Based on the results of the t test conducted on the healthy lifestyle variable (X1) obtained with a significance level of 0.134> 0.05 then H1 was rejected. This means that there is no influence of healthy lifestyle (X1) on job satisfaction.
2) Based on the results of the t test conducted on the role ambiguity (X2) variable obtained with a significance level of 0.027 <0.05 then H2 is accepted. This means that there is an influence of role ambiguity (X2) on job satisfaction.
3) Based on the results of the t test conducted on the

In the following table 8 are the results of the t test.

spiritual quotient variable (X3) obtained with a significance level of 0.234> 0.05 then H3 is rejected. This means that there is no influence of spiritual quotient (X3) on job satisfaction.

4)Based on the results of the t test conducted on the variable job burnout (X4) obtained with a significance level of 0.342> 0.05 then H4 is rejected. This means that there is no influence of job burnout (X4) on job satisfaction.

Discussion

1. Healthy lifestyle has no partial effect on job satisfaction at public accounting firms in Surabaya. A healthy lifestyle (healthy lifestyle) is a way of life to minimize the risk of illness or death. A healthy lifestyle can be done by maintaining a routine physical training program, a balanced diet, good sleep habits and limiting yourself to excess consumption of alcohol and tobacco products. The results of this study contrast with those conducted by (Well-being, n.d.) whose research results state that there is a significant influence between healthy lifestyle and job satisfaction.

   Auditors who apply healthy lifestyle properly and routinely are not a benchmark of job satisfaction will increase. However, as for other factors that support their job satisfaction, such as religious factors, have a good life purpose and social support. Things like this make an auditor has good health internally and externally. It could be that in Indonesia, accountants are ignoring healthy lifestyle. Healthy lifestyle itself is not only related to disease but also related to the Mentan and social welfare.

2. Role ambiguity partially influences job satisfaction in public accounting firms in Surabaya.

   Role ambiguity is where someone feels a lack of clarity about the role of a job, such as lack of information or not getting clarity about the work done.

   The results of this study are consistent with the results of research conducted by Ferby Mutia (2016) which states that role ambiguity partially influences job satisfaction. An individual can experience role ambiguity if he feels that there is no clarity related to work expectations due to lack of adequate information received by someone in carrying out his role, such as carrying out a task in accordance with the responsibilities of the work given. This ambiguity role causes an individual to experience inconvenience at

work and will make a negative impact on an individual's behavior, role ambiguity will also cause an individual to experience anxiety becoming more dissatisfied and doing work less effectively. However, this does not mean that an auditor's job satisfaction decreases. When an auditor experiences a lot of role ambiguity in an organization it can actually create job satisfaction. Role ambiguity does not make an auditor experience job dissatisfaction, but instead with an auditor many experience the role of ambiguity in an organization can actually create job satisfaction. This can happen maybe the auditor prefers if a job is done in a way that he plays himself to achieve the goals he hopes and the company is also satisfied with the way they work.

3. Spiritual quotient has no partial effect on job satisfaction at public accounting firms in Surabaya.

   Spiritual Quotient (spiritual intelligence) as intelligence to deal with problems of meaning or value, namely intelligence to place our behavior and life in the context of a broader and richer meaning, intelligence to judge that one's actions or way of life are more meaningful than others (Zohar and Marshall, 2000).

   The results of this study are consistent with the results of research from Dyah Ajeng (2010) stating that spiritual intelligence (spiritual quotient) has no partial effect on job satisfaction. Individuals who have spiritual quotient will think positively consider themselves able to deal with pain. Someone who has a spiritual quotient knows how to behave towards oneself and others, behave towards the environment and be someone who is beneficial to others. However, that does not mean that spiritual quotient will affect job satisfaction. This can happen if an individual experiences discomfort within himself when confronted with things that are contrary to his beliefs, such as a mismatch regarding the work done.

4. Job burnout has no partial effect on job satisfaction at public accounting firms in Surabaya.

   Job burnout is a condition where an individual experiences fatigue at work. Job burnout arises due to heavy workloads, high demands and deadline time given to complete work very short.

   The results of this study are consistent with the results of research conducted by (Well-being, n.d.) which states that job burnout has no partial effect on job satisfaction. Job burnout on an auditor may not affect job satisfaction, this can happen because the auditor has job security or security, position in his work and salary as expected, so job burnout will not affect in achieving job satisfaction.

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