

# The Moderating Effect of Interpersonal Conflict in Knowledge Sharing and Ego Depletion on Auditor's Judgment and Decision-Making Quality Relationship

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## ABSTRACT

This research investigated the moderating effect of interpersonal conflict on knowledge sharing and ego depletion on the auditor's judgment and decision-making (JDM) quality relationship. Auditing is one of the professions vulnerable to interpersonal conflict, which is a temporary state of lack of cognitive resources for self-control. This research employed a quantitative method involving 98 auditors. The results found knowledge sharing, ego depletion, and interpersonal conflict affected the auditor's JDM. Interpersonal conflict moderated the effect of knowledge sharing and ego depletion on the auditor's JDM. The existence of interpersonal conflict impeded auditors from doing knowledge sharing. Interestingly, interpersonal conflict can minimize the effect of an auditor's ego depletion; based on the inverted U theory, the optimal stress level can make individuals more challenged, which can impact improving auditor performance. This research provided practical implications by referring to the impact of interpersonal conflict as a double-edged sword in maintaining the quality JDM amidst depletion of cognitive resources in the constructs of knowledge sharing and ego depletion. Practitioners need to pay attention to the crucial role of maintaining a system of dividing audit teams based on industry specifications and individual capabilities which have a potentially detrimental impact on the organization.

**Keywords:** Knowledge Sharing, Ego Depletion, Interpersonal Conflict, Judgment and Decision-Making Quality

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## INTRODUCTION

Business developments increase the need for independent audit services for decision-making (Hurley, 2019; Jannah et al., 2023). In the audit process, the auditor requires quality judgment and decision-making. Judgment and decision-making are essential because they can determine the results and quality of audit implementation, auditor quality, and business decision-making (Mursita et al., 2019). If the auditor experiences an error in making a decision, it can cause audit failure, cases of audit failures such as Enron in 2001, which processed numbers in financial statements. The case involves the public accounting firm Arthur and Andersen (Ramsarghey & Hardman, 2020).

Many factors, both internal and external, can influence the failure of the audit. Internal factors come from within an auditor, including ego depletion (Mursita et al., 2019). Auditors face external factors such as knowledge sharing (Shodiq et al., 2022) and interpersonal conflict (Hayati et al., 2022). To produce quality judgments and decision-making, the expertise and competence of the auditor must be improved. One of the most effective ways is through knowledge sharing. Mohassel et al. (2023) argued that an organization can also enhance audit quality through knowledge sharing. Knowledge sharing can develop new individual competencies or sharpen existing competencies, such as creating new ideas, communicating, interpersonal relationships, prioritizing things, creativity, planning, solving problems, and teamwork (Trivellas et al., 2015)

Internal factors such as decreased self-control (*ego depletion*) are also essential to the auditor's judgment and decision-making (Hurley, 2019). The theory of ego depletion by Baumeister et al. (1998) is based on the self-control model; self-control depends on cognitive resources that are depleted and limited (Baumeister et al., 1998; Hurley, 2019; Mursita et al., 2019). Baumeister et al. (1998) argued that ego depletion can impair cognitive processes in making rational hypotheses when making decisions. In the condition of ego depletion, individuals become less focused on considering results and long-term interests (Yu et al., 2020). Therefore, ego depletion can influence the auditor's judgment and decision-making (Mullis & Hatfield, 2018). They were aligned with Mursita et al. (2019), which showed that ego depletion affects auditor decision-making.

Baumeister et al. (2018) argued that poor self-control is associated with the emergence of conflicts that deplete individual cognitive resources. One of the conflicts that can occur is interpersonal conflict. Individuals who experience interpersonal conflict will use their cognitive resources to fight aggressive impulses and manage emotions such as anger, frustration, anxiety, and other negative feelings (Baumeister et al., 2018). This causes a person to think that his work is more stressful than when he is not in conflict (Mursita et al., 2019). Based on the inverted U theory, individuals at a stress level up to the optimal point will perform well (Amalia et al., 2019). These conditions may occur in the auditor in a state of stress resulting from conflict. Auditors facing low-stress levels tend to produce low work effectiveness because no driving factors exist. Stress conditions that reach optimal levels can increase the effectiveness of auditor performance (Amalia et al., 2019). Increasing the auditor's performance will likely improve the quality of the auditor's judgment and decision-making.

In addition, auditors who experience interpersonal conflict may not want to be compared with other auditors regarding their abilities and achievements on the job. Based on the social comparison theory put forward by Festinger (1954), a comparative comparison is related to one's opinion and ability to complete work. Han (2022) says that social comparison is often associated with self-enhancement. This social comparison can lead to jealousy (Meier & Schäfer, 2018). Meier & Schäfer (2018) argued that if jealousy arises from upward social comparisons, it can increase self-esteem and motivation to achieve higher goals. For auditors who feel compared, it is possible that they will try to be better to maintain their self-esteem and do not want to be considered harmful by other auditors. Thus, interpersonal conflict can improve the auditor's judgment and decision-making quality. They are aligned with Hayati et al. (2022), which showed that interpersonal conflict influences the quality of the auditor's judgment and decision-making.

Poor control can lead to interpersonal conflict, one of which is for the auditor (Baumeister et al., 2018). In conditions of competition, auditors may find it difficult to share knowledge due to reduced interactions due to disputes between co-workers. This can cause the auditor more difficulties completing

work, reducing the resulting judgment and decision-making quality. Interpersonal conflict weakens the effect of knowledge sharing on the quality of the auditor's judgment and decision-making. In addition, stress conditions due to ego depletion, which are strengthened by interpersonal conflicts, may improve the quality of auditors' judgments and decision-making. These conditions can be explained through the inverted U theory, which states that individuals who experience stress at optimal levels can produce good performance effectiveness (Amalia et al., 2019). This allows the auditor to improve the resulting judgment and decision-making quality. Conflict conditions also allow the auditor not to want to be compared with other auditors. The existence of these comparisons, based on social comparison theory, can be a motivation to achieve higher goals than other individuals (Meier & Schäfer, 2018). This indirectly affects performance so that the auditor can still improve the quality of judgment and decision-making. Thus, there is a link between knowledge sharing, ego depletion, and interpersonal conflict on the quality of judgment and decision-making cannot be separated.

Based on the ego depletion theory, poor self-control can cause interpersonal conflict (Baumeister et al., 2018). This conflict can reduce individual cognitive resources, one of which is for auditors. Conflict conditions can make it difficult for auditors to share knowledge because of reduced interaction due to the conflict. If situations like this occur, auditors can have difficulty completing their duties, which impacts the quality of assessment and decision-making. This means that the existence of interpersonal conflict weakens the influence of knowledge sharing on the quality of the auditor's judgment and decision-making.

On the other hand, stressful conditions due to ego depletion, which are strengthened by interpersonal conflicts, may improve the quality of auditors' judgments and decision-making. In the inverted U theory, it is said that if the auditor has an optimal stress level, this condition will result in good performance effectiveness (Amalia et al., 2019). This allows auditors to produce quality assessments and decision-making. Conflict conditions also enable auditors to avoid wanting to be compared with other auditors. Based on social comparison theory, auditors tend to motivate themselves to better protect and maintain their self-esteem in front of their colleagues (Fauziah et al., 2020). Auditors also continue to inspire themselves to be better. In that case, it is indirectly possible to improve their performance and impact the quality of the resulting assessments and decision-making. Thus, the relationship between knowledge sharing, ego depletion and interpersonal conflict on the quality of judgement and decision-making cannot be separated. This research aimed to investigate the moderating effect of interpersonal conflict on knowledge sharing and ego depletion on the auditor's judgment and decision-making quality relationship.

This research used a quantitative method and involved 98 auditors in Indonesia as participants. The results found knowledge sharing, ego depletion, and interpersonal conflict affected the auditor's judgment and decision-making quality. In addition, interpersonal conflict moderated the effect of knowledge sharing and ego depletion on the auditor's judgment and decision-making quality. This research contributes to 3 main streams. First, using the ego depletion theory can damage the auditor's cognitive processes in making rational decisions. However, based on the inverted U theory, the optimal stress level can make individuals more challenged so they won't feel bored, which can impact improving auditor performance. Second, this study complemented the inconsistencies in the results and developments of previous studies by considering the existence of another phenomenon, namely interpersonal conflict. Third, the findings of this study can be used as evaluation suggestions for auditors to consider the elements of incentives or awards to auditors who actively carry out knowledge sharing, prioritize adequate time at work, share tasks clearly, and maintain interpersonal communication so have a good working relationship.

This research produced two practical implications. First, this research provided insights to practitioners that the existence of interpersonal conflict between individuals has the potential to cause the elimination of knowledge sharing tendencies which have crucial and detrimental impacts on the organization. Moreover, employees tend to be susceptible to more significant ego depletion, leading to activities that are potentially detrimental to the organization that can be induced by positive emotions. Through this research, practitioners are expected to be able to understand situations that may occur in conditions that have the potential to lead to a tendency to reduce knowledge sharing and ego depletion by considering efforts to prevent the possibility of attitudes that have the potential to be detrimental to

the company. Knowledge sharing behavior is one of the recommendations to avoid the negative impact of ego depletion, but the potential for interpersonal conflict must be considered. Second, this research produced another practical implication that it is crucial to maintain an audit team division system based on industry specifications and individual capabilities because of the differences in the impact of interpersonal conflict in preserving the quality of judgment and decision-making amidst depletion of cognitive resources from knowledge sharing and ego depletion.

## LITERATURE REVIEW

### Ego Depletion Theory

Baumeister (1998) put forward the ego depletion theory based on the self-control model. Baumeister et al. (1998) stated in the ego depletion theory that an individual's ability to control himself depends on cognitive resources that can be exhausted and limited. Muraven and Baumeister (2000) analogized self-control with how muscles work. Muscles that work will use the body's energy. During physical activity, the body's energy will shrink (Muraven & Baumeister, 2000). Activities of self-control such as controlling thoughts, controlling emotions, dealing with unwanted pressure, focusing attention, guiding behavior, and making choices (Mursita et al., 2019).

Self-control at work can become control, such as maintaining patience and concentration. As a result, self-control requires a very laborious process. This is because resources are drained due to excessive physical and mental activity (Baumeister et al., 2007). Based on the description above, in this study, the ego depletion theory was interpreted as a reduced ability of auditors to control themselves in making judgments and decisions. The auditor needs ego-depletion theory to maintain patience and concentration. This is because ego depletion can damage the auditor's cognitive processes in making rational hypotheses when making decisions. If the auditor cannot make a rational hypothesis, it can reduce the quality of the judgment and decision-making. This decrease in quality can impact the business decisions used by users of financial statements.

### Social Comparison Theory

The social comparison theory was put forward by Festinger (1954). This theory states that individuals tend to compare themselves with others similar to themselves regarding opinion and ability (Festinger, 1954). According to Festinger (1954), individuals tend to evaluate their achievements about others. Individuals use social comparisons to evaluate themselves (Festinger, 1954). In the comparison process, individuals are more likely to display the positive side of themselves (Han, 2022; Rohma et al., 2023). Social comparisons can lead to jealousy (Meier & Schäfer, 2018). According to Meier and Schäfer (2018), if jealousy arises from social comparisons, it can increase self-esteem and motivation to achieve higher goals.

Based on the description above, the social comparison theory is defined as the behavior of auditors who compare themselves with other auditors in this study. The comparison can be about the auditor's opinion, ability, or nature. Auditors will tend to compare themselves with better auditors. This will motivate the auditor to be even better and not want to be considered worse than other auditors at work. Thus, it is possible to improve the quality of work so that it also impacts the quality of the judgment and decision-making produced by the auditor.

### Inverted U Theory

The inverted U theory was proposed by psychologists Robert Yerkes and John Dodson in 1908. The inverted U theory describes the relationship between pressure and performance (Awotomilusi, 2022). Amalia et al. (2019) explained that individuals with optimal stress levels can produce good performance effectiveness. Individuals who face low-stress levels tend to have low-performance effectiveness

because no driving factors exist (Amalia et al., 2019). The inverted U theory is about using pressure wisely, and individuals must realize where the benefits end and stress begins (Awotomilusi, 2022).

Based on the description above, in this study, the inverted U theory meant that if the auditor experiences stress optimally, the auditor can perform well. If the stress level is low, it causes the auditor's performance to be quiet because there are no challenges, and they feel bored. Meanwhile, auditors who face optimal stress levels will create innovative ideas to improve their performance. This has an indirect impact on improving the quality of the resulting auditor's judgment and decision-making.

## **Hypotheses Development**

Knowledge sharing is an effective way to increase knowledge (Rohma & Khoirunnisa, 2024). Knowledge sharing is sharing knowledge between individuals within an organization (Mohassel et al., 2023). Knowledge sharing can deepen employees' understanding of decision-making conditions and circumstances (Duh et al., 2020; Mohassel et al., 2023; Rohma, et al., 2024). Previous research has found that knowledge sharing affects audit judgments (Shodiq et al., 2022). This knowledge-sharing activity can develop individual new knowledge or sharpen existing knowledge, such as creating new ideas, communicating with each other, interpersonal relationships, prioritizing things, creativity, planning, problem-solving, and teamwork (Trivellas et al., 2015). When working, auditors need self-control to maintain concentration and make decisions. If the auditor cannot control himself, it can reduce cognitive resources and trigger stress and difficulty completing his work. When it is challenging to complete their work, auditors can take advantage of knowledge sharing. Through knowledge sharing, other auditors can share their knowledge or experience with auditors who find it difficult. In addition, the auditor must have sufficient knowledge and competence. Auditors can use knowledge sharing to complete their work quickly and precisely. For auditors who have difficulty making decisions, other auditors can help according to their experience and knowledge. Knowledge sharing can make auditors think more creatively and effectively, leading to increased performance. This performance improvement will reflect the quality of the judgment that will be produced. Thus, the auditor can complete his duties and have quality judgments and decision-making. The first hypothesis is:

*H1: Knowledge sharing affects the auditor's judgment and decision-making quality.*

Auditors who experience high levels of ego depletion will have reduced cognitive resources, which can minimize self-control, thereby reducing the quality of judgment and decision-making (Hurley, 2019; Mursita et al., 2019). Based on the ego depletion theory, individuals who experience ego depletion can damage cognitive processes in making rational hypotheses in decision-making (Baumeister et al., 1998; Mursita et al., 2019). Mursita et al. (2019) showed that ego depletion affects the auditor's judgment and decision-making quality. Auditors who experience ego depletion are considered less able to generate rational hypotheses when explaining the problems faced by clients (Mursita et al., 2019). Ego depletion increases when entering a busy period and causes a decrease in the professional quality of auditors (Mursita et al., 2019). Auditors who experience ego depletion affect the quality of judgment and decision-making (Mursita et al., 2019). Auditors who experience ego depletion are unable to control their behavior. If they cannot control their behavior, the auditor will become passive and behave negatively, harming themselves and the environment. Ego depletion experienced by auditors causes difficulties in completing assignments. If forced to complete, the task can cause stress and unable to reason. This can reduce the quality of the resulting judgment and decision-making. The second hypothesis in this study was:

*H2: Ego depletion affects the quality of the auditor's judgment and decision making*

When interacting with other individuals, conflicts can arise due to poor self-control (Baumeister et al., 2018). Hayati et al. (2022) showed that interpersonal conflict influences auditor decision-making. Based on the ego depletion theory, individuals involved in the conflict will use their cognitive resources to the limit and exhaustion (Baumeister et al., 2018). Auditors who experience interpersonal conflict have more difficulty to control themselves (Mursita et al., 2019). Self-control difficulties can trigger anger, frustration, or anxiety in the auditor (Baumeister et al., 2018). This can impact the quality of the

auditor's judgment and decision-making. Individuals who experience conflict tend to perceive their work as more stressful (Mursita et al., 2019; Azmi et al. 2020). Based on the inverted U theory, individuals under optimal stress conditions will perform well (Amalia et al., 2019). Increasing the effectiveness of this performance can improve the quality of the auditor's judgment and decision-making. The social comparison theory states that individuals will be compared in completing work regarding their opinions and abilities with other individuals (Festinger, 1954). Auditors experiencing conflict tend not to want to be compared with others. The auditor will motivate himself to be better and not like to be considered worse than other auditors who conflict with him. Thus, the auditor will improve his performance to complete the work and get maximum results. The third hypothesis was:

*H3: Interpersonal conflict affects the quality of the auditor's judgment and decision-making*

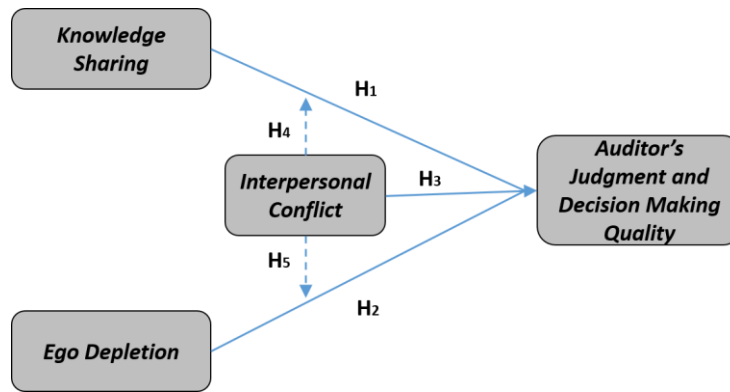
Knowledge sharing is sharing knowledge between individuals within an organization (Mohassel et al., 2023). Knowledge sharing can deepen employees' understanding of decision-making conditions and circumstances (Duh et al., 2020; Mohassel et al., 2023). This knowledge-sharing activity can develop individual new knowledge or sharpen existing knowledge, such as creating new ideas, communicating with each other, interpersonal relationships, prioritizing things, creativity, planning, problem-solving, and teamwork (Trivellas et al., 2015). When working, the auditor must maintain concentration and patience; one of the ways is by controlling oneself. Based on the ego depletion theory, self-control is needed to decide (Hurley, 2019; Muraven & Baumeister, 2000). A low level of self-control can lead to conflict (Baumeister et al., 2018). Conflict can reduce cognitive resources (Baumeister et al., 2018). One of them is interpersonal conflict. Interpersonal conflict can potentially reduce cognitive resources in self-control (Baumeister et al., 2018). Interpersonal conflict can cause individuals to perceive their work as more stressful than when there is no conflict (Mursita et al., 2019). These stressful conditions can frustrate auditors (Mursita et al., 2019). This allows the auditor not to complete his work. The existence of interpersonal conflicts can also reduce interaction between auditors. Thus, interpersonal conflict can hinder knowledge sharing, decreasing the quality of judgment and decision making. The fourth hypothesis is:

*H4: Interpersonal conflict moderates knowledge sharing on the auditor's judgment and decision-making quality.*

Ego depletion is a condition of reduced individual ability and desire to complete tasks. If the auditor insists on completing unwanted tasks, it can cause ego depletion (Hurley & Mayhew, 2015). Ego depletion reduces audit quality (Hurley & Mayhew, 2015). This is because individuals who experience ego depletion are less good at considering long-term outcomes and benefits (Yu et al., 2020). In addition, individuals cannot make rational decisions because their will and rationality are disturbed. Thus, ego depletion is a potential factor for auditors who make judgments and decisions (Mullis & Hatfield, 2018). Based on the theory of ego depletion, an individual's ability to control himself is based on cognitive resources that can be exhausted and limited (Baumeister et al., 1998; Hurley, 2019; Mursita et al., 2019). The high level of ego depletion in auditors causes their cognitive resources to decrease, thereby reducing the quality of the auditor's judgment and decision-making (Hurley, 2019; Mursita et al., 2019).

Reduced cognitive resources also cause conflict, one of which is interpersonal conflict (Baumeister et al., 2018). Individuals who experience interpersonal conflict will use their cognitive resources to face challenges in fighting aggressive impulses, managing emotions, and other negative behaviors (Baumeister et al., 2018). The existence of interpersonal conflict can make the auditor feel more stressed (Mursita et al., 2019). The social comparison theory also explains that individuals tend to compare themselves with others (Festinger, 1954). Individuals will compare themselves about abilities, opinions, and characteristics when doing work. The auditor must maintain his self-esteem because he does not want to be considered worse than other auditors. Therefore, interpersonal conflict can minimize the level of ego depletion so that it has an impact on improving auditor performance and resulting in quality decision-making decision-making. The fifth hypothesis:

*H5: Interpersonal conflict moderates ego depletion on the auditor's judgment and decision-making quality.*



**Figure 1: Research Model**  
Source: Processed Data, 2023

## METHODOLOGY

### Population and Sample

This study used a quantitative method by distributing questionnaires. Questionnaires were distributed via email (online) and directly to the Public Accounting Firm (offline). Respondents' e-mails were obtained from the 2022 KAP and AP Directory Books. The analysis in this study used regression moderation analysis. The participants in this study used the population of auditors at the Public Accounting Firm in Indonesia. This research used the purposive sampling method with the respondent's criteria, namely having a minimum of 2 years of work experience, to ensure that they had received adequate training and audit experience (Mursita et al., 2019).

The population in this research were auditors at Public Accounting Firms. Are 5402 auditors registered with the Indonesian Public Accountants Association (IAPI). This figure consisted of 1450 public accountants, 2297 CPA (Certified Public Accountant) holders and 42 Non-Public Accountant colleagues at the Center for Financial Professional Development (PPPK), 670 young members and four non-Public Accountant colleagues at PPPK, 551 novice members, 427 general members and 18 Non-Public Accountant colleagues at PPPK, and seven honorary members (Indonesian Association of Public Accountants, 2022). To facilitate this research, the number of samples was set at 98 respondents. This size fulfilled the minimum sample size recommended by Bartlett et al. (2001), which explained that it is no smaller than 83 data units for a total population of 4000-6000 ( $t=1.65$ ). This number 98 was considered representative, or the representative was greater than the minimum sample limit to facilitate data processing and for better test results.

### Measurement and Operational Definition

This study had four variables. Knowledge sharing and ego depletion were the independent variables; interpersonal conflict was the moderating variable, and the auditor's judgment and decision-making quality was the dependent variable. Operationally, knowledge sharing is an activity of sharing knowledge, ideas, or experiences by auditors with other auditors. Thus, the auditor can complete his work quickly and precisely, increasing his performance. The knowledge-sharing variable was measured using a Likert scale. The higher the variable points, the higher the level of knowledge sharing carried out by the auditor.

Ego depletion is the auditor's inability to control his behavior. Auditors can become passive and behave negatively when experiencing ego depletion. The ego depletion variable was measured using a Likert scale. The higher the point variable, the higher the level of ego depletion experienced by the auditor. The moderating variable in this study was interpersonal conflict. Operationally, interpersonal conflict is a conflict that can occur between auditors. Interpersonal conflict variables were measured

using a Likert scale. The higher the point variable, the more individuals were involved in interpersonal conflict with the auditor. That is, the auditor was experiencing a high level of interpersonal conflict.

As the dependent variable in this study, the auditor's judgment and operational decision-making quality was the auditor's consistency in maintaining work principles under pressure. Character in gathering and assessing audit evidence, solving problems or detecting patterns of problems, processing information, and scepticism. Quality judgment and decision-making variables were measured using a Likert scale. The higher the variable points, the more consistent the auditor maintains work principles according to standards. Thus, it can improve the auditor's judgment and decision-making quality. The instruments and values for each indicator are presented in Table 1.

**Table 1: Research Variable**

<b>Variables</b>		<i>rvalue</i>	<i>rtable</i>
<b>KNOWLEDGE SHARING (KS)</b>			
Singh et al (2021) and Kwok & Gao (2005)			
KS1	Participating in scientific discussions can increase knowledge.	0.497	0.202
KS2	Participating in training can increase job knowledge.	0.429	0.202
KS3	Sharing ideas, thoughts and knowledge can increase job knowledge.	0.504	0.202
KS4	I like sharing work experiences with colleagues.	0.368	0.202
<b>EGO DEPLETION (ED)</b>			
Baumeister et al. (2018) and Mursita et al. (2019)			
ED1	I often have difficulty organizing my thoughts and work patterns.	0.453	0.202
ED2	I find some work activities can be distracting.	0.412	0.202
ED3	I often lose mental and emotional energy when facing specific tasks.	0.393	0.202
<b>INTERPERSONAL CONFLICT (IC)</b>			
Baumeister et al. (2018) and Mursita et al. (2019)			
IC1	Colleagues can debate your work.	0.425	0.202
IC2	Your coworkers make you feel anxious.	0.507	0.202
IC3	Your coworkers can hurt your feelings.	0.402	0.202
<b>JUDGMENT AND DECISION-MAKING (JDM)</b>			
Hurley (2019)			
JDM1	You are competent in assessing audit evidence.	0.475	0.202
JDM2	You trust the first option that comes up to produce a decision.	0.479	0.202
JDM3	You readily accept client explanations.	0.499	0.202
JDM4	You believe the explanation given by the client.	0.500	0.202

Source: Processed data, 2023

## RESULT AND DISCUSSION

The data obtained is presented in the following respondent profile Table 2. Before testing the hypothesis, testing the quality of the data for the research instrument was carried out. The validity test results showed that the value of *r* calculated for each indicator was more significant than the *r* table, namely 0.202, with a value of  $p > 0.05$ . Thus, all instruments were valid. The reliability analysis results also showed Cornbach's alpha value of all variables  $p > 0.600$  so all instruments were declared reliable. Assumption testing was done before testing the hypothesis to provide initial confidence that the data used met the Best, Linear, Unbias, and Estimated assumptions. First, the residual normality test showed a value of  $p > 0.107$  thus, indicating that the residual data was normally distributed. Second, the multicollinearity test showed that the values of the variable's knowledge sharing, ego depletion, and interpersonal conflict had a tolerance value of  $> 0.10$  and  $VIF < 10$ . Therefore, it was concluded that the data did not have multicollinearity. Third, the heteroscedasticity test using the Glejser test showed a  $p$ -value  $> 0.05$ , concluding there was no heteroscedasticity. Fulfilling the assumption test provided initial confidence that the research data met the Best, Linear, Unbias, and Estimated criteria so hypothesis testing could be carried out.



**Table 2: Respondents' Profile**

	Amount
Education	
• Bachelor	133
• Master	12
• PhD	0
Certification	
• Certified Public Accountant (CPA)	15
• Chartered Accountant (CA)	7
• Certified PSAK (CPSAK)	0
• No-certified	127
• Others	0
Auditor's Position	
• Senior	49
• Junior	88
• Manager	6
• Partner	2
Work experience	
• < 2 Years	47
• > 2 Years	98

Source: Processed data, 2023

As shown in Table 3, knowledge sharing affected the auditor's judgment and decision-making quality,  $t = 3,293$ ;  $p$ -value  $< 0.001$ . That is, H1 was supported. The results of the partial test showed that ego depletion affected the quality of the auditor's judgment and decision-making, with  $t = -2.059$ ;  $P$ -value  $< 0.043$ . That is, H2 was supported. The interpersonal conflict regression coefficient ( $\beta_3$ ) was 2.839, indicating a relationship between the auditor's judgment and decision-making quality. The results of the partial test showed that interpersonal conflict affected the quality of the auditor's judgment and decision-making, namely  $t = 2.107$ ;  $P$ -value  $< 0.038$ . That is, H3 was supported. The results showed that knowledge sharing moderated by interpersonal conflict affected the auditor's judgment and decision-making quality,  $t = -2.927$ ;  $p$ -value  $< 0.004$ . That is, H4 was supported. The results of the partial test showed that ego depletion moderated by interpersonal conflict affected the quality of the auditor's judgment and decision-making,  $t = 2.208$ ;  $P$ -value  $< 0.030$ . That is, H5 was supported.

**Table 3: Moderated Regression Analysis**

Variable	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig
	B	Std. Error			
Knowledge sharing	3.232	.981	2.997	3.293	.001
Ego depletion	-1.345	.654	-1.254	-2.056	.043
Interpersonal conflict	2.839	1.347	2.977	2.107	.038
Knowledge sharing* interpersonal conflict	-.226	.077	-5.176	-2.927	.004
Ego depletion* interpersonal conflict	.114	.052	1.981	2.208	.030

Source: Processed data, 2023

This research predicted and found that knowledge sharing affected the auditor's judgment and decision-making quality. This aligned with Shodiq et al. (2022), which stated that knowledge sharing affected the auditor's judgment and decision-making. Trivellas et al. (2015) explained that knowledge sharing made it easier for individuals to develop new competencies or sharpen existing competencies. Individuals need self-control to maintain concentration (Baumeister et al., 2007). Self-control depends on cognitive resources that are depleted and limited (Baumeister et al., 1998; Rohma, 2024; Hurley, 2019; Mursita et al., 2019; Rohma, 2022). One that requires self-control is the auditor; if the auditor has

poor control, it can drain his cognitive resources (Hurley, 2019). This can cause the auditor to have difficulty completing his work, and in this contuse, knowledge sharing still improves the quality of judgment and decision making. Knowledge sharing can be used as an alternative way of getting work done. Knowledge sharing can be done through training, discussions, or sharing ideas or experiences. Through knowledge sharing, audit decision-making knowledge and expertise to produce good value performance. Thus, the auditor can make quality judgments and decision-making. Therefore, the higher the knowledge-sharing revelation to the auditor, the higher the judgment and decision-making quality.

This research predicted and found that ego depletion affected the auditor's judgment and decision-making quality. This aligned with Mursita et al. (2019), which influenced the auditor's judgment and decision-making quality. Ego depletion can hinder the process of gathering and evaluating evidence, scepticism, and the process of working, so it has an impact on reducing the quality of judgment and decision-making (Mursita et al., 2019). Increased ego depletion can occur when entering a busy season so that the professional quality of auditors will decrease (Mursita et al., 2019). Therefore, ego depletion is a potential factor in judgment and decision-making (Mullis & Hatfield, 2018). Based on the ego depletion theory, ego depletion can impair cognitive processes in decision-making (Baumeister et al., 1998). Damage to cognitive processes experienced by individuals will affect the making of hypotheses (Baumeister et al., 1998; Mursita et al., 2019). This is because ego depletion makes individuals less good at considering long-term outcomes and benefits (Yu et al., 2020). Poor control due to ego depletion can reduce the quality of the auditor's judgment and decision-making (Hurley, 2019; Mursita et al., 2019). Auditors who experience ego depletion may find it challenging to regulate thought patterns, feel that some activities can interfere with work, and feel a loss of mental and emotional energy. This can have an impact on the auditor's performance in making judgments and making decisions. Auditors who experience ego depletion will find it challenging to consider rational results and decisions; it can reduce the quality of judgment and decision-making. Thus, a higher level of ego depletion experienced by the auditor can lead to a decrease in the quality of the auditor's judgment and decision-making.

This research predicted and found that interpersonal conflict affects the auditor's judgment and decision-making quality. This aligned with Hayati et al. (2022), which showed that interpersonal conflict influences auditor decision-making. Based on ego depletion theory, interpersonal conflict can arise due to poor self-control (Baumeister et al., 2018). Baumeister et al. (2018) explained that being in a state of confrontation can cause cognitive resources to decrease. Individuals who experience conflict feel more stressed at work (Mursita et al., 2019). These stressful conditions in the inverted U theory can improve performance (Amalia et al., 2019). The increase in performance experienced by the auditor can impact the quality of the judgment and decision-making. The existence of conflict also causes individuals not to feel compared to other individuals. Based on social comparison theory this social comparison is related to one's opinion and ability to complete work (Festinger, 1954). The auditor will motivate himself to be better at protecting his self-esteem in front of other auditors. Auditors will improve their performance in completing their work to produce quality judgments and decision-making. Thus, the higher the interpersonal conflict experienced between auditors, the better the judgment and decision-making quality.

This research predicted and found that knowledge sharing moderated by interpersonal conflict affected the auditor's judgment and decision-making quality. Through knowledge sharing, it is easier for individuals to develop and sharpen existing competencies so that solving problems no longer starts from scratch (Trivellas et al., 2015). Working individuals need concentration and patience through self-control (Baumeister et al., 2007). Based on the theory of ego depletion, self-control is needed in making a decision (Hurley, 2019; Muraven & Baumeister, 2000). Being an auditor is a job that requires self-control (Hurley, 2019). Auditors having poor self-control, may lead to conflicts (Baumeister et al., 2018). When in a state of conflict, there is the possibility that the individual does not want to be compared to other individuals. Based on social comparison theory which explains that this comparison is a behavior that resembles individuals with other individuals at work (Festinger, 1954). Auditors involved in conflicts with other auditors tend not to want to be compared. This causes the auditor to motivate himself and not like to be considered worse than other auditors. Thus, the resulting judgment and decision-making will remain of high quality. However, knowledge sharing is challenging to implement when there is interpersonal conflict between auditors. These conditions make it difficult for

auditors to provide and share information, opinions, and ideas at work. This can happen because of reduced interaction between auditors which can lead to difficulty completing work or assignments, thereby reducing the quality of judgment and decision-making. Thus, interpersonal conflict weakens the effect of knowledge sharing on the quality of the auditor's judgment and decision-making. The higher the level of interpersonal conflict, the lower the level of knowledge sharing so that the quality of judgment and decision-making decreases.

This research predicted and found that ego depletion moderated by interpersonal conflict affects the quality of the auditor's judgment and decision-making. Ego depletion is essential in the auditor's judgment and decision-making (Hurley, 2019). Ego depletion is a condition of being depressed and tired so that individual cognitive resources are reduced (Hurley, 2019; Mursita et al., 2019). Therefore, fatigue when entering a busy season (busy season) can reduce the professionalism of auditors at work (Mursita et al., 2019). In line with the theory of ego depletion, which explains that reduced cognitive resources due to ego depletion can hinder decision-making (Baumeister et al., 1998). Individuals find it difficult to make rational hypotheses (Baumeister et al., 1998; Mursita et al., 2019). Reduced cognitive resources can cause a decrease in individual self-control, which can reduce the quality of auditors' judgments and decision-making (Hurley, 2019; Mursita et al., 2019). The ego depletion theory also explains that reduced cognitive resources can cause conflict (Baumeister et al., 2018). Reduced cognitive resources due to friction can stress individuals more at work (Mursita et al., 2019). Based on the inverted U theory, individuals who experience stress can still improve performance (Amalia et al., 2019). Thus, auditors who experience anxiety can still improve their performance and produce quality judgments and decision-making. Individuals in conflict also tend not to want to be compared to others. Based on social comparison theory, the comparison is comparing individuals with others regarding abilities, opinions, and characteristics in work (Festinger, 1954). Auditors who feel compared will continue to motivate themselves and do not want to be considered worse than their counterparts because they must maintain their self-esteem. The existence of this interpersonal conflict can minimize the level of ego depletion. In that case, the auditor can improve his performance, impacting the final results in judgment and decision-making. Thus, the auditor will complete the job well so that the judgment and decision-making will be of high quality. The higher the level of interpersonal conflict, the level of ego depletion can be minimized to improve the quality of the auditor's judgment and decision-making.

## **CONCLUSION**

This study concluded that knowledge sharing, ego depletion, and interpersonal conflict affect the auditor's judgment and decision-making quality. Interpersonal conflict can moderate the relationship of knowledge sharing and ego depletion to the quality of the auditor's judgment and decision-making. In addition, self-control is needed by the auditor in making judgments and making decisions. The existence of conflict can also affect the decrease in the level of knowledge sharing due to the reduced interaction between auditors due to interpersonal conflict. Delays in the knowledge-sharing process can make it difficult for auditors to complete work, reducing performance and the inability to produce quality judgments and decision-making. However, conflict can minimize ego depletion so that the auditor can still improve his performance, improving the quality of judgment and decision-making.

This study has limitations, namely the difficulty in collecting data through questionnaires distributed during the busy season. Therefore, several Public Accounting Firms refused to fill out the questionnaire; some were not filled in, so the questionnaire could not be used as data. For future researchers, it is hoped that when collecting data, it is not during the busy season, starting from early January to the end of April. Thus, collecting data will be more accessible. It is hoped that the results of this study can be used as a reference for further researchers to develop this research by considering other variables not discussed in this research.

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