

The Effect of Control Variables of Job Satisfaction and Organizational Citizenship on the Performance of External Auditor (Field Study in Saudi Arabia)

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Abstract This research is aimed to study the effect of Job Satisfaction and Organizational Citizenship on the Job performance of the External Auditor. Data was collected through questionnaires distributed to a random sample of workers in the Capital Companies, and Audit Offices in Jeddah and Riyadh, two major cities of Saudi Arabia. The study utilized descriptive analysis, simple correlation and Linear regression, as the statistical methodology to illustrate the relationships among variables. Results obtained support the interrelation among variables. Although there is controversy in the quantity of the relationship among the variables IE., job satisfaction, Organizational Citizenship and job performance, existing research has provided evidence that a positive relationship exists between these variables: job satisfaction, Organizational Citizenship and job performance. The goal of this study is to strengthen and expand the previous findings by evaluating the interrelationship among all the three variables: job motivation, job satisfaction, and job performance and the combined effects among them in audit office. And thus increase the Job Performance of the External Auditor.

Keywords Job Satisfaction, Organizational Citizenship, Job

1. Introduction

The research faces a problem to study the reflection of some variables of Job Satisfaction and Organizational citizenship, which interact dynamically with each other and their impact on the job Performance of the External Auditor through field study in Saudi Arabian milieu. An individual may find himself a party to a large number of bilateral relations in which he plays one of the two roles, Perhaps one of the parties may impose pressure and control the other side, or the respondent party that is subject to the pressure adjusts its behavior according to the dictate of the other party. (Abdul Latif, 1997).

The relationship to Organizational Citizenship between the individual and his work is the relationship between the auditor and the audit office. The person who is loyal to his organization will exert his highest effort to help his organization to achieve its success (Sheishaa, 1998). Therefore, the ignorance of this study and the ignorance of the analysis of these variables leads to the creation of varying degrees of organizational citizenship, which leads to varying degrees of accuracy on the job performance of the external auditor, and then leads to some fundamental error

threatening the audit profession such as lump appreciation, and wasted ledgers (Somia, 2003). Therefore, it requires a study of these variables - Job Satisfaction, Organizational citizenship, and its impact on the Job Performance on the External Auditor.

2. Purposes and Significance of the Study

Based on the above introduction, this study aimed to illustrate the impact of variables of job satisfaction and, Organizational citizenship - combined - on the job performance of the external auditor.

3. Questions about the Study

The study has one question that has been generated for the purposes, which

Is: What is the effect of the relationship between the variables of job satisfaction and, Organizational citizenship, combined with the performance of the external auditor?

4. Literature Review

Analytical study, Cranny et al (1992) indicated that it is all about reactions of the employees good or bad which are the results of comparison of actual and desired results. To

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demonstrate Literature Review multifaceted argument among writers which concentrated mainly on two trends:

The first trend: Job Satisfaction causes Organizational Citizenship and vice versa. Khatab, (1988) considering Organizational Citizenship as dependent variable, and job satisfaction as independent variable. As Eslami, Gharakhani, (2012) studies indicate that all three factors of Job satisfaction (Promotions, Personal relationships, and Favorable conditions of work) have positive and significant effects on Organizational Citizenship. According to Jacob it is possible though that people who perform with better feel, more satisfied with their jobs as a result Jacob &Soloman, (1977).

Job Satisfaction is a major factor to enhance and maintain the overall yield of organization and the job loyalty by efficient service and better performance. Many researchers have created the links between job satisfaction and other factors like stress and burnout, motivation, turnover intention workplace environment, organizational commitment, empowerment, performance, turnover intention and personal characteristics. (Chen, 2006; Fair brother and Warn, 2003; Furnham et al., 2002; Gaertner, 1999; Ghiselli et al., 2001; Jernigan et al., 2002; Karatepe et al., 2006; Lam et al., 2001; Linz, 2003; Silva, 2006; Spence Laschinger et al., 2002; Tepeci and Bartlett, 2002; Tsigilis et al., 2004) .Also Many studies show that job satisfaction is also associated with OCB a willingness to go beyond formal job requirements in order to help coworkers and / or organization, including (Borman, et al, 2001; Ilies, Scott & Judge, 2006; Moorman, & Byrne, 2005; and Organ, Podsakoff & Mackendzie, 2006). But some studies show the positive correlation between job satisfaction and performance makes sense and though a correlation alone can't confirm that satisfaction is causing good performance, it is certainly consistent with that conclusion including (Harrison, Newman & Roth, 2006).

While (Rafael, 2005) shows the relation between the characteristics of the job performed and the level of subjective satisfaction of workers, the results do not support the use of job satisfaction as a measure of job quality. But he discusses the different processes that could explain the coexistence of wide variations in job quality with high overall levels of job satisfaction. (Rafael, Enrique, 2005). According to Chaiburu et al, it is difficult to determine whether job satisfaction caused increased Organizational Citizenship behavior or whether engaging in OCB caused increased job satisfaction, further OCB may reflect factors other than job satisfaction such as personality characteristics (Chaiburu et al, 2008). The researcher believes it is also easily imagined that there are a lot of auditors loyal to their offices, and their Organizational goals, but at the same time, they feel dissatisfied with their positions in the organization and vice versa. Some cases of OCB might occur as a part of a strategy designed to get a pay raise or promotion or reach some other personal goal. In one study, for example, employees who believed it would help their chances for promotion engaged in high levels of OCB

before being promoted then reduces their OCB afterward (Hui, Lam & Law, 2000). Finally, the researcher believes that we can imagine there are some Auditors, who are satisfied with their jobs, but they feel no loyalty to the organization and their performance is weak. It also easily imagines the existence of some auditors loyal to an organization, and they believe in the Organizational goals, and their desire to stay working as part of the organization, and to exert their maximum effort for this organization effectively.

The second trend: Any causal relationship between job satisfactions and organizational Citizenship takes the form of a closed circuit. According to Ashoosh (1996) the Organizational Citizenship as a result of partial job satisfaction and Organizational Citizenship is a reason for more job satisfaction, including (Alkhtelh, 1997; Omari, 1998; and Lozi, 1999). Although according to Hui some cases of OCB might occur as a part of a strategy designed to get a pay raise or promotion or reach some other personal goal. The researcher claims in one study, for example, employees who believed it would help their chances for promotion engaged in high levels of OCB before being promoted then reduces their OCB afterward (Hui, Lam & Law, 2000). And, further OCB may reflect factors other than job satisfaction such as personality characteristics. Generally, people who are satisfied with their jobs tends to be more motivated, work harder and performed better than employees who are dissatisfied. Existing research has provided evidence that a positive relationship exists among job satisfaction, Organizational Citizenship and job performance. The goal of this study will be to strengthen and expand the previous findings by evaluating the interrelationship among all three variables, and the combined effects of job satisfaction, Organizational Citizenship on job performance in audit office. So, this field study reveals many predictor variables that affect job satisfaction, Organizational Citizenship and job performance in audit office.

4.1. Motivation, Reward and recognition prove key factors, which influence the employee job satisfaction (Jun et al., 2006). Cronin and Becherer (1999) emphasized that there is a significant relation between reward and recognition and Job satisfaction as studies conducted on nurses. Helms (2006) emphasized that extrinsic reward such as money and promotions are motivating factors for employees. To cite an example, has a strong influence in creating a job satisfaction phenomenon among workers (Sheishaa, 1998). When suitable incentive scheme is linked to achieving a particular result, it will stimulate audit performance while some studies have proposed a simple economic framework within which to explain the puzzles (Pugno & Depedri, 2009). The key idea behind this framework is that intrinsic motivations and self-esteem help explaining both job satisfaction and job performance. The employer can thus adopt other, more friendly actions, besides using incentives and controls to enhance performance of the employees. (Piano, Depedri, 2009).

The researcher believes that the compatibility between the

individual and the job leads to job satisfaction. And the role of ambiguity is to lead to a lower job satisfaction. And the available alternative to them is to move to other organizations. Another study examined also refers to the effects of employee's self-enhancement motives on job performance behaviors (organizational citizenship behaviors and task performance) and the value of these behaviors to them. The results from a sample of 84 working students indicate that role ambiguity moderated the effects of self-enhancement motives on job performance behaviors and that managerial perceptions of an employee's commitment moderated the effects of those organizational citizenship behaviors that are aimed at other individuals on managers' reward allocation decisions (Yun, Takeuchi, Liu, 2007). According to (Aziri, 2011) Job satisfaction represents one of the most complex areas facing today's managers when it comes to managing their employees. Porter and Steers (1973) argued that job satisfaction reflects the aggregate level of net worker's prospects and they remain loyal to their jobs. Employees want some other benefits along with their jobs like promotion, pay, autonomy, etc. These benefits and range of their preferences may be different for every job, but if these benefits remain unmet then their satisfaction level will decline and lead to the withdrawal behavior.

Many studies have demonstrated an unusually large impact of the job satisfaction on the motivation of workers, while the level of motivation has an impact on both productivity, and performance of business organizations. There is a considerable impact of the employees' perceptions of the nature of his work and the level of overall job satisfaction. Financial compensation has a great impact on the overall job satisfaction of employees.

4.2. Participation is also another factor which is playing a big role in influencing the formation of common working including internal and external users on differences, it will also have affiliation with the objectives of their organizations in effective and

Efficient manner (Glisson, Mark, 1988) (Cotton et al., 1988, p. 17). It is very important to note that employee like to participate in decision making and this participation lead to job satisfaction. Participation in decision making fulfills the need of employees ego and employee behavior will be more cooperative towards organizational objectives and goals. The previous research shows that job satisfaction, increase due to participation in decision making

According to (Wagner, 1994), there is a relationship between participation in decision making and how they influence on job satisfaction.

Luthans, (2005), give a statement in his research shows that when the employee participate in their decision making level of absenteeism, decreased, improved performance, organizational commitment greatly improved and job turnover decreases, whether job satisfaction increased. Besides, their ability to connect well with each other and among the beneficiaries of the service -such as tax advisor-, influence them and convince them, the main stalk is the service beneficiaries' perception of the auditors'

independence (Radi, 1999) Where auditor's reputation is affected by bearing the burden of litigation fees. As a result, there is a negative impact on organizational citizenship on the individual's job performance and in return affects the productivity of the organization and the independence of the auditor himself.

4.3. Audit fees which depend on certain results, such as maintaining the audit client, or the profitability of the office, are biased, non-objective and having many risks such as fee litigation, losing the client, race to the bottom strategy among auditors for audit fees (Gray, 1994), the researcher agrees with the result that the employer is willing to work in that organization, he try their best for the success of the organization and he think to do work in that organization it is the best option for him. He decided not to leave and nor any plan to go in some other organization It is just like a behavior of citizenship who tries to increase the value of the firm, its image as well as develop an interest in outsiders mind.

4.4. Supervision and control have a significant impact on creating a level of satisfaction and organizational citizenship. These supervisors who occupy upper Organizational levels and who are supervised by Assistant-peer- partner of the office have a better ability to supervise. (Ralph, Scandura, 1991). Thus encouraging supervisory results in a strong correlation between supervision and regulatory control of job performance. The results of several previous studies have established a relationship between job satisfaction and job performance. And, the goal of this study will be to strengthen and expand the previous findings by evaluating the interrelationship among all variables of organizational citizenship, job satisfaction and job performance in the audit office through a field study.

5. Hypotheses of the Study

Based on the literature review and research objectives, the following hypotheses were derived are as follows:

H1: There is no relationship between the variables of Organizational Citizenship and Job satisfaction combined (independent variable) on the Job performance of the external Auditor (dependent variable).

H2: The Alternative Hypothesis:

- There is a relationship between the variables of Organizational Citizenship and Job satisfaction, combined (independent variable) on the Job performance of the external Auditor (dependent variable).

The researcher will test the hypothesis researches through field study.

6. The Field Study

The field study aims to explore the common points of views in the study about the impact statement professional and Organizational variety of job satisfaction and organizational citizenship, on the external auditor, In light of

the problem, the importance of this research and to achieve its objectives.

6.1. Research Methodology

This study will be designed using a correlation framework and employ a survey through a questionnaire, in a common format in terms of the contents of the questions from different Audit firms of Jeddah and Riyadh in Saudi Arabia. The questionnaire was distributed among big and middle levels of different firms. Both inferential and differential statistical methods were used the results of this study will be carried out through statistical calculations, making use of both the Pearson r technique and regression methods for measuring correlations.

6.2. Data Collection and Sample

The present study employs a questionnaire survey approach to collect data for testing the research hypotheses. All independent and dependent variables require five-point Likert style responses ranging from “strongly disagree” to “strongly agree”. A survey is conducted on 270 Auditors. Data are analyzed using principal components analysis and relationships are tested using linear regression.

The majority of this sample of male, due to the long working hours and the nature of the community and the most of the respondents has higher education, qualifications, skills, knowledge and experience as to help facilitate data

collection, and reduce the risk of measurement errors.

Table (1). The number of questionnaires distributed and received a sample

Statement	F	Percent
Number of questionnaires distributed	300	100%
Number of questionnaires unanswered or non-refundable.	(9)	3%
Number of questionnaires excluded for being incomplete.	(21)	7%
Number of questionnaires resolvable	270	90%

This percentage is undoubtedly considered appropriate proportion due to the researches which used to close-style interviews to overcome differences, cultural, and educational.

6.3. Collect, Dump and Analysis Questionnaire List

The researcher has divided the questionnaire into a set of queries relating to the problem of search (Job Satisfaction, Organizational Citizenship, and Job Performance) with a group inquiries regarding testing hypothetical Search.

1 - Inquiries relating to research range.

The effects of the variables on Organizational Citizenship and Job satisfaction representing 69%, while the effects of the Organizational Citizenship and job satisfaction on the performance of the External Auditor collectively representing 70%.

Table (2). Shows the importance of the criteria of job satisfaction and, Organizational Citizenship which affecting on the performance of the External Auditor

Statement	Neutral		Disagree		Agree	
	Number	%	Number	%	Number	%
YA increasing auditors' Organizational Citizenship and satisfying Job Satisfaction.	40	17%	32	14%	158	69%
YB Organizational Citizenship and job leads to increasing the performance of the external auditors	37	16%	31	14%	162	70%
Total						

Table (3). Shows a set of variables which affecting job satisfaction and Organizational Citizenship

Statement	Disagree		Neutral		Agree	
	Number	%	Number	%	Number	%
XA1 Separate between keeping client and the income of the External Auditor	29	11%	77	28%	164	61%
XA2 Availability of the necessary information to do the job and free of ambiguity	25	9%	40	15%	205	76%
XA3 Compatibility to work with the requirements and responsibilities	30	11%	68	25%	172	64%
XA4 Performance appraisal systems are appropriate	53	20%	64	24%	153	57%
XA5 Organization inspires me a lot (training, motivation, experience, job security and supervision)	25	9%	68	25%	177	66%
XA6 Participation and cooperation inside and outside the office	26	10%	87	32%	157	58%
XA7 the supervision of higher organizational levels or by a peer review	37	14%	63	23%	170	63%

Table (4). Shows the impact of a predictor variety of job satisfaction and Organizational Citizenship combined (independent variable) towards Job performance of the external auditor (dependent variable)

Statement	Disagree		Neutral		Agree	
	Number	%	Number	%	Number	%
XB1 Ease of sample testing	67	25%	49	18%	154	57%
XB2 I'm ready to do my best for the success of my organization	56	21%	34	13%	180	67%
XB3 Reduce uncertainty and increase confidence in the technical opinion of the External Auditor	45	17%	49	18%	176	65%
XB4 Doing not things against the accounting principles	38	14%	110	41%	122	45%
XB5 Reducing Audit Cycle Time	47	17%	50	19%	173	64%
XB6 Increase Value For Money (VFM) audits	42	16%	54	20%	174	64%
XB7 Accuracy Of Reports, Records And Accounts	37	14%	68	25%	165	61%
XB8 Improving the Investment Climate	53	20%	48	18%	169	63%
XB9 Reduce litigation and arrears	45	17%	67	25%	158	59%
XB10 low-level occupational exposure.	38	14%	88	33%	144	53%
XB11 May not accept any review process in order to continue in my work	61	23%	50	19%	159	59%

The previous table shows that most participants confirmed the level of Organizational Citizenship and job satisfaction affected by a variety of Professional and Organizational variables which including (training, motivation, experience, job security and supervision, Participation) which effect on auditor's performance.

2- Inquiries relating to the hypothesis of the research:

The previous table shows the impact of Job Satisfaction and Organizational Citizenship on the performance of the external auditor.

6.4. The Results of Statistical Analysis Using Linear Regression and Step Wise and Spearman Coefficient

Using Minitab software and also using Spearman coefficient was calculated to illustrate the link between the professional and Organizational variables.

First

Table (5). Shows linear regression equations to indicate the extent of the impact of the application of policies and procedures of Organizational Citizenship and Job Satisfaction

The regression equation	R	R ²	F	Factors affecting the dependent variable
$YA = -1.02 + 0.328 XA1 + 0.223 XA2 + 0.224 XA3 + 0.171 XA4 + 0.218 XA5 + 0.207 XA6 + 0.264 XA7$ (12.48)** (8.43)** (9.36)** (8.47)** (8.48)** (7.89)** (10.96)**	.85	.85	** (214)	All independent variables affecting the dependent variable

With respect to the standard as the dependent variable which has the symbol YA, to see the effect of the independent variables, such as:

XA1 Separate between keeping client and the income of

the External Auditor.

XA2 Availability of the necessary information to do the job and free of ambiguity.

XA3 Compatibility to work with the requirements and responsibilities.

XA4 Performance appraisal systems are appropriate.

XA5 Organization inspires me a lot (training, motivation , experience , job security and supervision).

XA6 Participation and cooperation inside and outside the office.

XA7 the supervision of higher organizational levels or by a peer review.

First: using Linear regression analysis:

It has been shown all of the independent variables in Table (5) Where the coefficient of determination rate was **85%** and thus becomes the effect of independent variables on the standard represents **85%** and 5% due to other factors, the measured function has proven morale relationship at the level of 0.01%, 0.05% (Note of the estimated value of P function).

Second: the most influential factors using stepwise

using a step wise Shows that the most important factors influence the dependent variable is the XA1, where the degree of influence of 45.87%, then the variable XA1, XA7 The degree influence combined 61.67%, then the variable XA1, XA7, XA6 The degree influence combined 68.58% Then variable XA1, XA7, XA6, XA5 The degree influence combined 74.12%, then the variable XA1, XA7, XA6, XA5, XA4The degree influence combined 77.45%, then the variable XA1, XA7, XA6, XA5, XA4 XA3 The degree influence combined 81.09%, then the variable XA1, XA7, XA6, XA5, XA4 XA3 , XA2The degree influence combined 85.12%, have been shown significant relationship at the level of 0.01%, 0.05% (Note of the estimated value of F function).

Second

Table (6). Shows linear regression equations to indicate the extent of the impact of Job Satisfaction and Organizational Citizenship (independent variable) on the performance of the external auditor (dependent variable)

The regression equation	R	R ²	F	Factors affecting the dependent variable
$YB = -0.913 + 0.108 XB1 + 0.181 XB2 + 0.155 XB3 + 0.136 XB4 + 0.115 XB5 + 0.127 XB6 + 0.151 XB7 + 0.129 XB8 + 0.171 XB9 + 0.141 XB10 + 0.120 XB11$ (3.43) * (5.53)** (6.00)** (4.65)** (3.80)** (4.46)** (4.97)** (4.34)** (5.90)** (4.61)** (4.56)**	.86	.86	(**146.4)	All independent variables affecting the dependent variable

With respect to the standard as the dependent variable and symbolized by YB, to see the effect of the independent variables To prove the validity of the research hypothesis, and to find out the effect of the independent variables, such as:

XB1 Ease of sample testing

XB2 I'm ready to do my best for the success of my organization

XB3 Reduce uncertainty and increase confidence in the technical opinion of the External Auditor

XB4 Doing not things against the accounting principles

XB5 Reducing Audit Cycle Time

XB6 Increase Value for Money (VFM) audits

XB7 Accuracy of Reports, Records and Accounts

XB8 Improving the Investment Climate

XB9 Reduce litigation and arrears

XB10 low-level occupational exposure.

XB11 May not accept any review process in order to continue in my work

First: using linear regression analysis:

It has been shown significant impact of all of the independent variables in Table (6).

Where the coefficient of determination rate was 86% and thus becomes the effect of independent variables on the standard represent 86% and 14% Due to other factors, not measured, function has proven significant relationship at the level of 0.01%, 0.05% (Note of the estimated value of F function).

Second: the most influential factor regression using Stepwise in the same equation

using a step wise Shows that the most important factors influence the dependent variable is XB2, where the degree of impact of 54.77%, then the variable XB2, XB1 The degree influence combined 69.04%, then the variable XB2, XB1, XB3 The degree influence combined 72.72% then variable XB2, XB1, XB3, XB8 The degree influence combined 75.51%, then the variable XB2, XB1, XB3, XB8, XB7 The degree influence combined 77.87%, then the variable XB2,

XB1, XB3, XB8, XB7, XB9 The degree influence combined 80.06% then the variable XB2, XB1, XB3, XB8, XB7, XB9, XB4 The degree influence combined 81.83% has been proven moral relationship at the level of 0.01%, 0.05% (Note the value of F estimated function).

Third: Statistical analysis using the Minitab program to calculate Spearman coefficient

To clarify the link between the professional and Organizational variables among study variables.

Notice: ** Correlation is significant at the 0.01 level

Indicate some relational relationship among the study **variables under study** that effect in the process **as follows:**

Correlation of YA and YB = 0.698

-There is a direct relationship or strong positive correlation between Job Satisfaction and Organizational Citizenship and the performance of the external auditor, where the value of R = 0.698**.

6.5. Analysis the Results

These findings indicate that Employees would achieve a higher level of Continuance Citizenship if the company has well-improved Promotions, Personal relationships and Favorable conditions of work. Accordingly, this states that Components of job satisfaction are positively related to Continuance citizenship. And also have significant effects on organizational citizenship. Accordingly, the results support the second Hypothesis.

7. Conclusions the Findings and Recommendations

The Importance of professional and Organizational variables affecting and affected by each other positively or negatively, job satisfaction and Organizational Citizenship and job performance of external auditor takes the form of a closed circle or a vicious circle, and the integration of the needs of all parties has an impact in raising performance and increase the efficiency of workers, which ends to increase Organizational Citizenship effectiveness.

The practical implication of the results indicates the critical roles of Components of job satisfaction have positive and significant effects on organizational citizenships and vice versa.

-There is a direct relationship or strong positive correlation between Organizational Citizenship and job satisfaction (independent variables) and the JOB performance of the external auditor (dependent variable).

, where the value of R = 0.698**

There is a Relationship between job satisfaction and job performance would be positive if the organization provides different opportunities such as learn, grow and clear established career path. There is a strong correlation between Organizational Citizenship and job performance based on these variables, recognition and rewards, working conditions, relationship with supervisor teamwork.

Job satisfaction and Organizational Citizenship have a positive impact on the job performance of the external auditor. On the basis of these values honesty, trust, respect for others etc..

– Should study and analysis of all the variables affecting the Organizational Citizenship, which represents an integrated system to create the highest level Organizational

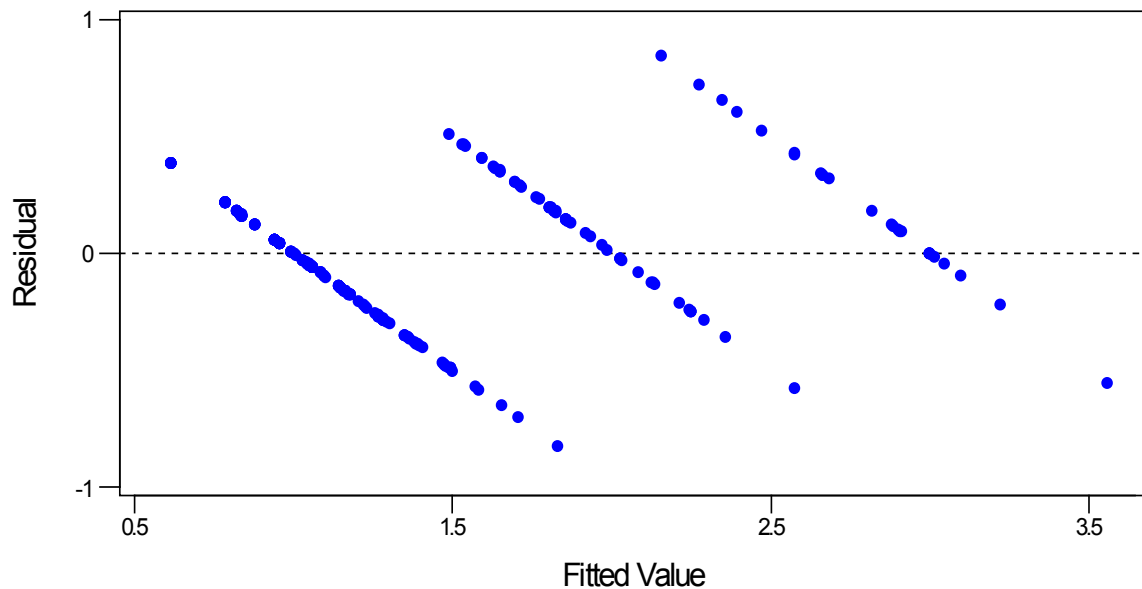
Citizenship, and develop strategies to improve the JOB performance of the external auditor.

– Replacing all the variables affecting the Organizational Citizenship in order to increase citizenship to the application of these variables in an attempt to achieve compatibility or narrow the discrepancy between the external auditor and the audit office.

Appendix

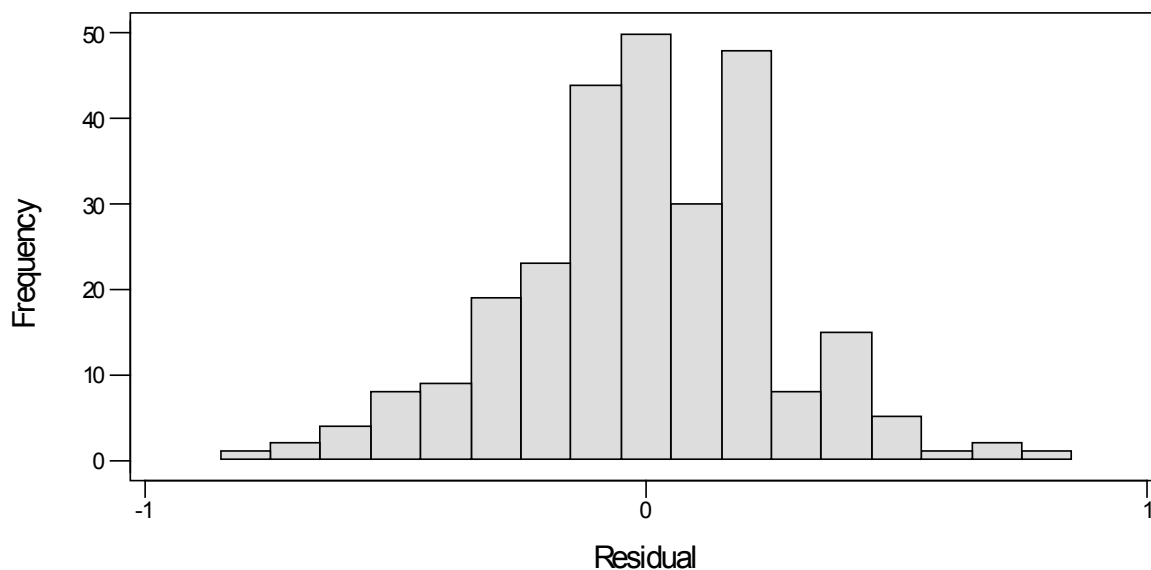
Residuals Versus the Fitted Values

(response is YA)



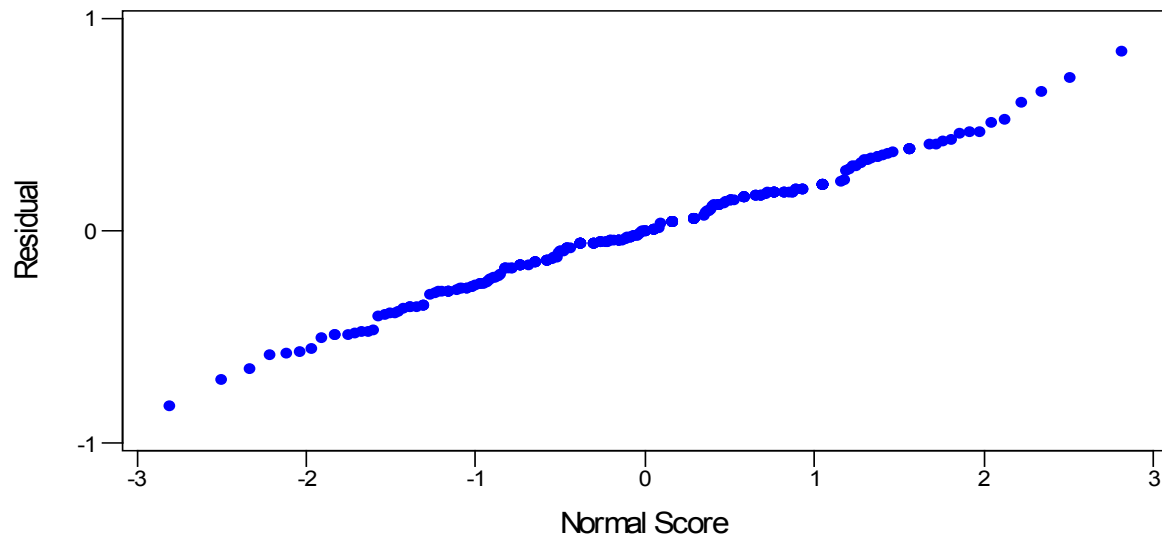
Histogram of the Residuals

(response is YA)



Normal Probability Plot of the Residuals

(response is YA)



Regression Analysis

The regression equation is

$$YA = -1.02 + 0.328 XA1 + 0.223 XA2 + 0.224 XA3 + 0.171 XA4 + 0.218 XA5 + 0.207 XA6 + 0.264 XA7$$

Predictor	Coef	StDev	T	P
Constant	-1.02289	0.06997	-14.62	0.000
XA1	0.32768	0.02625	12.48	0.000
XA2	0.22318	0.02647	8.43	0.000
XA3	0.22406	0.02394	9.36	0.000
XA4	0.17092	0.02017	8.47	0.000
XA5	0.21842	0.02575	8.48	0.000
XA6	0.20673	0.02619	7.89	0.000
XA7	0.26400	0.02410	10.96	0.000

S = 0.2575 R-Sq = 85.1% R-Sq(adj) = 84.7%

Analysis of Variance

Source	DF	SS	MS	F	P
Regression	7	99.426	14.204	214.19	0.000
Error	262	17.374	0.066		
Total	269	116.800			
Source	DF	Seq SS			
XA1	1	53.578			
XA2	1	10.792			
XA3	1	8.518			
XA4	1	4.447			
XA5	1	7.334			
XA6	1	6.797			
XA7	1	7.960			

Unusual Observations

Obs	XA1	YA	Fit StDev	Fit	Residual	St Resid
23	1.00	3.0000	2.3435	0.0744	0.6565	2.66R
29	2.00	3.0000	3.5544	0.0753	-0.5544	-2.25R
100	3.00	1.0000	1.7043	0.0653	-0.7043	-2.83R
108	3.00	3.0000	2.1524	0.0683	0.8476	3.41R
116	3.00	3.0000	2.4709	0.0695	0.5291	2.13R

121	1.00	1.0000	1.5709	0.0492	-0.5709	-2.26R
186	1.00	2.0000	1.4886	0.0378	0.5114	2.01R
199	2.00	1.0000	1.6510	0.0422	-0.6510	-2.56R
214	3.00	3.0000	2.2741	0.0685	0.7259	2.92R
221	3.00	3.0000	3.0122	0.0795	-0.0122	-0.05 X
228	1.00	1.0000	1.5826	0.0509	-0.5826	-2.31R
231	3.00	2.0000	2.5748	0.0401	-0.5748	-2.26R
245	3.00	1.0000	1.8277	0.0567	-0.8277	-3.29R
252	3.00	3.0000	2.3930	0.0615	0.6070	2.43R

R denotes an observation with a large standardized residual

X denotes an observation whose X value gives it large influence.

Stepwise Regression

F-to-Enter: 4.00 F-to-Remove: 4.00

Response is YA on 7 predictors, with N = 270

Step 1 2 3 4 5 6 7

Constant 0.41992 0.03907 -0.19696 -0.40112 -0.62194 -0.84567 -1.02289

XA1 0.653 0.524 0.455 0.394 0.372 0.349 0.328

T-Value 15.07 13.60 12.60 11.63 11.67 11.85 12.48

XA7 0.381 0.323 0.281 0.293 0.292 0.264

T-Value 10.49 9.56 9.01 10.00 10.89 10.96

XA6 0.282 0.280 0.272 0.247 0.207

T-Value 7.65 8.34 8.69 8.51 7.89

XA5 0.253 0.251 0.241 0.218

T-Value 7.53 8.01 8.35 8.48

XA4 0.153 0.174 0.171

T-Value 6.24 7.68 8.47

XA3 0.189 0.224

T-Value 7.12 9.36

XA2 0.223

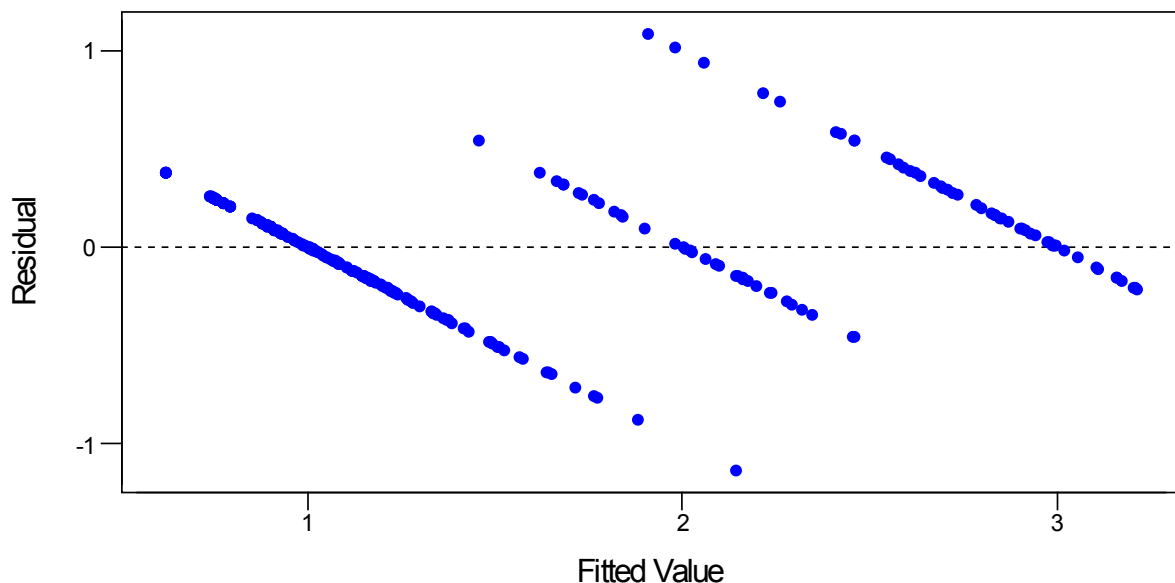
T-Value 8.43

S 0.486 0.409 0.371 0.338 0.316 0.290 0.258

R-Sq 45.87 61.67 68.58 74.12 77.45 81.09 85.12

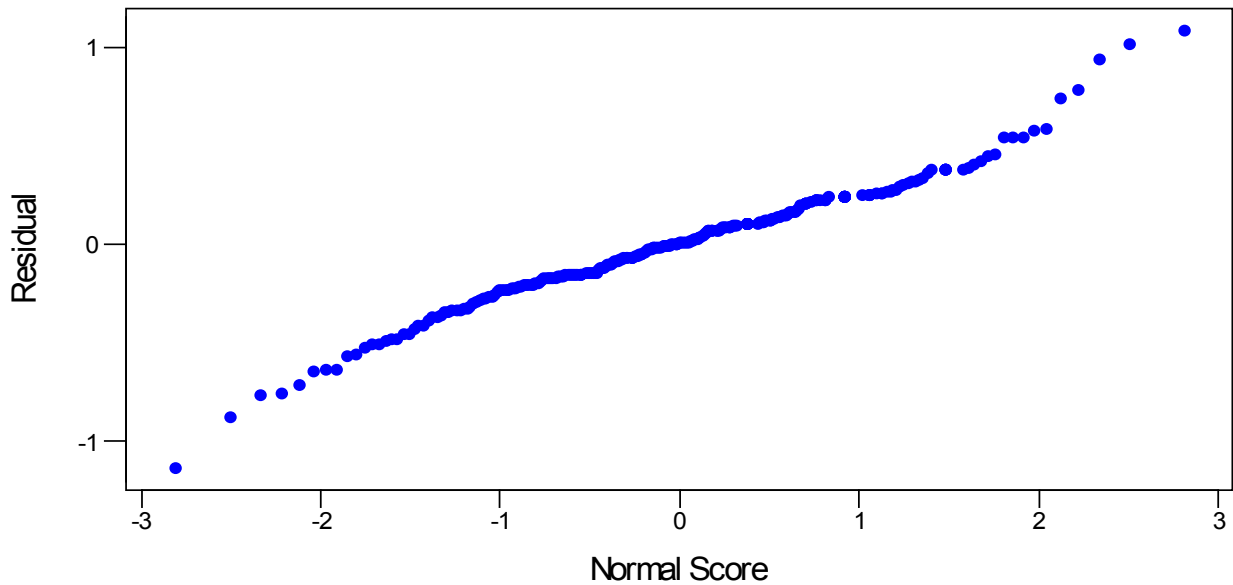
Residuals Versus the Fitted Values

(response is YB)



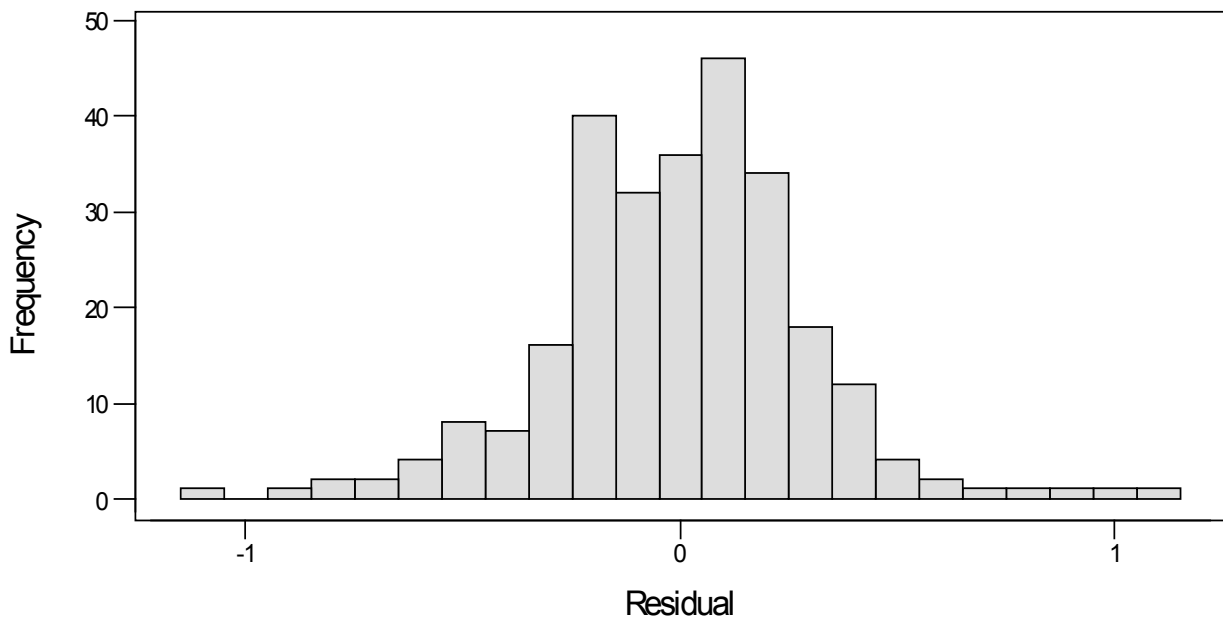
Normal Probability Plot of the Residuals

(response is YB)



Histogram of the Residuals

(response is YB)



Regression Analysis

The regression equation is

$$\begin{aligned} YB = & -0.913 + 0.108 XB1 + 0.181 XB2 + 0.155 XB3 + 0.136 XB4 + 0.115 XB5 \\ & + 0.127 XB6 + 0.151 XB7 + 0.129 XB8 + 0.171 XB9 + 0.141 XB10 \\ & + 0.120 XB11 \end{aligned}$$

Predictor	Coef	StDev	T	P
Constant	-0.91307	0.07158	-12.76	0.000
XB1	0.10754	0.03133	3.43	0.001
XB2	0.18108	0.03277	5.53	0.000

XB3	0.15479	0.02579	6.00	0.000
XB4	0.13644	0.02933	4.65	0.000
XB5	0.11504	0.03024	3.80	0.000
XB6	0.12732	0.02856	4.46	0.000
XB7	0.15130	0.03043	4.97	0.000
XB8	0.12869	0.02964	4.34	0.000
XB9	0.17102	0.02900	5.90	0.000
XB10	0.14104	0.03062	4.61	0.000
XB11	0.12046	0.02643	4.56	0.000

S = 0.3012 R-Sq = 86.2% R-Sq(adj) = 85.6%

Analysis of Variance

Source	DF	SS	MS	F	P
Regression	11	146.075	13.280	146.35	0.000
Error	258	23.410	0.091		
Total	269	169.485			

Source	DF	Seq SS
XB1	1	85.098
XB2	1	31.915
XB3	1	6.231
XB4	1	3.604
XB5	1	4.398
XB6	1	2.744
XB7	1	2.646
XB8	1	2.686
XB9	1	3.160
XB10	1	1.708
XB11	1	1.885

Unusual Observations

Obs	XB1	YB	Fit	StDev Fit	Residual	St Resid
17	1.00	1.0000	1.6389	0.0733	-0.6389	-2.19R
77	3.00	1.0000	1.6425	0.0950	-0.6425	-2.25R
230	3.00	3.0000	1.9084	0.0867	1.0916	3.78R
233	3.00	1.0000	2.1435	0.0883	-1.1435	-3.97R
234	1.00	3.0000	1.9806	0.0846	1.0194	3.53R
241	3.00	3.0000	2.0589	0.0828	0.9411	3.25R
242	3.00	1.0000	1.7153	0.0905	-0.7153	-2.49R
243	1.00	3.0000	2.2593	0.0865	0.7407	2.57R
244	1.00	1.0000	1.8807	0.1009	-0.8807	-3.10R
245	3.00	1.0000	1.6503	0.0867	-0.6503	-2.25R
247	1.00	1.0000	1.7625	0.0929	-0.7625	-2.66R
252	3.00	3.0000	2.2168	0.0866	0.7832	2.71R
254	3.00	3.0000	2.4245	0.0939	0.5755	2.01R
256	1.00	1.0000	1.7716	0.0947	-0.7716	-2.70R
257	3.00	3.0000	2.4115	0.0833	0.5885	2.03R

R denotes an observation with a large standardized residual

Stepwise Regression

F-to-Enter: 4.00 F-to-Remove: 4.00

Response is YB on 11 predictors, with N = 270

Step	1	2	3	4	5	6	7
Constant	0.39806	0.04823	-0.16432	-0.26047	-0.39365	-0.50049	-0.66610
XB2		0.720	0.495	0.483	0.418	0.361	0.324
T-Value		18.01	12.74	13.21	11.41	9.87	9.15
XB1			0.415	0.364	0.315	0.265	0.209
T-Value			11.09	10.05	8.89	7.54	5.96
XB3				0.209	0.185	0.168	0.153
T-Value				5.99	5.53	5.24	4.99

XB8	0.200	0.220	0.215	0.216			
T-Value	5.50	6.31	6.48	6.83			
XB7	0.198	0.196	0.179				
T-Value	5.30	5.54	5.25				
XB9	0.183	0.182					
T-Value	5.38	5.57					
XB4	0.166						
T-Value	5.05						
S	0.535	0.443	0.417	0.396	0.377	0.358	0.343
R-Sq	54.77	69.04	72.72	75.51	77.87	80.06	81.83

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