

The Effect Of Role Conflict And Role Ambiguity On Audit Quality With Independence As A Moderation Variable

Iqrima Mas Mappangile¹, Mediaty², Andi Kusumawati³

^{1,2,3}Master of Accounting, Economic and Business Faculty, Hasanuddin University

Indonesia



Abstract – This study aims to measure and analyze the effect of role conflict and role ambiguity on audit quality and the effect of role conflict and role ambiguity on audit quality moderated by auditor independence. The research method used is quantitative research. This research was conducted at the Public Accountant Firm (KAP) in Makassar City, South Sulawesi Province, which includes KAP auditors with a total sample of 86 respondents. Data collection was carried out by distributing questionnaires and testing the research hypothesis using the IBM Statistical Package for Social Sciences (SPSS) analysis tool with the Moderate Regression Analysis (MRA) technique. The results of the study show that role conflict and role ambiguity have a negative and significant effect on audit quality, which means that the higher the level of role conflict and role ambiguity in the auditor, the lower the resulting audit quality will be. In addition, it was found that independence can moderate the effect of role conflict and role ambiguity on audit quality, meaning that the presence of auditor independence can weaken the effect of role conflict and role on audit quality.

Keywords – Role conflict, role ambiguity, role overload, Audit Quality, Independence.

I. INTRODUCTION

The Public Accountant (auditor) profession is a profession that has a major role in supporting a healthy and efficient national economy as well as increasing transparency and quality of the information in the financial sector. The important role of a Public Accountant mainly lies in increasing the quality and credibility of financial reports prepared by a company, through audit reports issued by the auditor. The public accounting profession is responsible for raising the level of reliability of an organization's financial reports so that the public obtains reliable financial information as a basis for deciding the allocation of economic resources. Public Accountants in carrying out their profession, are required to produce quality audits. For auditors, it is very important to convince clients and users of financial statements of the quality of the results of audit reports.

In the current era of globalization, the demand for quality audit results is increasing along with the times. Auditors are required to be more competent and have a high attitude of Independence in working so that the final results produced will be of quality and as expected, but in reality the Audit Quality produced by public accountants is currently under the scrutiny of the public after there were many scandals involving public accountants both from abroad and from within the country. The rise of financial scandals that have occurred has had a major impact on public trust in the public accounting profession, thus making the public's bad view of public accountants even worse.

Auditors need to be courageous whistleblowers so that the resulting audits are in favor of the public. Fraud or violations that occur will result in huge losses. To minimize fraud that occurs, every organization seeks to instill in all its employees to behave honestly and report fraud or violations if they know about it (Mediaty et al., 2020), for reasons this, it is assumed that the Public Accountant must be independent to achieve good audit quality. Independent means that an auditor is not influenced by any party and the decisions taken by the auditor are based on clear facts and evidence on each task carried out so that the public accounting firm obtains proper assurance. Sometimes clients also request other services intended to improve the company's financial

performance, in this case, it can lead to a conflict between the duties carried out by the KAP and requests submitted by various parties, so this can affect independence.

The auditor profession is very vulnerable to stressful conditions caused by job demands. As boundary spanners, causing auditors to have a high potential for conflict and unclear roles as stated by Baker (1977). Pressure in work shows how broad a set of role expectations organizational members face in situations related to role ambiguity and role conflict. The consequences and outcomes of pressure are not always negative (distress), but can also be positive (eustress). This depends on individual perceptions, interpretations, reactions to pressure and stressors, and how they can manage their sensors to turn deficiencies into challenges to improve their performance (Al-khasawneh & Futa, 2013), so that this can affect the independence of an auditor.

Auditors are faced with potential role conflicts and unclear roles in carrying out their duties. Role conflict arises because of a discrepancy between the expectations conveyed. Role conflict occurs when the client sends the desire and pressure on the auditor to do as expected. Vice versa, the client's wishes can be achieved in accordance with the auditor's response whether to carry out the role ordered or not. Role conflict can also arise when the auditor receives several different orders and has difficulty adjusting the various roles held at the same time. Audit quality can also be affected by the role ambiguity experienced by the auditor. Role ambiguity is a situation that occurs due to the ambiguity experienced by an individual regarding the role that must be carried out in accordance with the responsibilities they have (Trisnawati and Sari, 2017). Based on the background explanation above, the researcher raised this concept as material for thesis research with the title "The Influence of Role Conflict, Role Ambiguity, and Auditor's Role Overload on Audit Quality with Independence as a Moderating Variable".

Attribution Theory

Heider (1958) states that individual behavior can be explained by attribution theory. Heider develops this theory by arguing that it is a combination of internal (internal forces) and external forces (external forces) that determine the behavior of an individual. In external attribution, a person's behavior is caused by environmental forces. These environmental forces consist of pressing situational factors, giving rise to certain behaviors. Internal strength (personal forces) is seen as the result of the ability (ability) power and effort shown by someone (Darwati, 2015). Based on this theory, an auditor who has an independent nature in carrying out audit assignments may be affected by environmental conditions that occur such as role conflict, role ambiguity, and role overload.

Role Conflict

Brief et al (1981) define role conflict as "the incongruity of expectations associated with a role". So, role conflict is a mismatch between expectations related to a role more specifically, Leigh et al (1988) stated that: "role conflict is the result of an employee facing the inconsistent expectations of various parties or personal needs, values, etc." That is, role conflict is the result of inconsistent expectations of various parties or perceptions of incompatibility between role demands and individual needs, values, and so on. As a result, someone who experiences role conflict will be in an atmosphere of being tossed around, squeezed, and going awry (Mustapa, 2018: 244). Role conflict arises when the auditor finds it difficult to adjust the various roles one has at the same time. For example, the first order comes from the code of ethics for the accounting profession, while the second order comes from other parties (financial and family).

Role Ambiguity

Robbins and Timothy (2009:499) state that role ambiguity is the behavior that is determined by employees is not clear. Role ambiguity refers to a lack of clarity regarding job expectations, methods for meeting known expectations, and/or the consequences of a particular performance or role. (Rebele dan Michaels, 1990). Tang and Chang (2010) stated that high role ambiguity can reduce a person's confidence in his ability to work effectively. For them to do their job well, employees need certain information.

Audit Quality

DeAngelo (1981) defines audit quality as the probability that an auditor finds and reports fraud in a client's accounting system, in which case the ability to find and report fraud depends on the independence of the auditor towards the client. Francis (2011) looks at audit quality from the failure of an audit or not. A quality audit is an audit that does not fail, audit failure occurs if the auditor is not independent in fact or if the independent auditor mistakenly issues a clean audit report because it fails to gather

sufficient and competent evidence as required by auditing standards. On the other hand, an audit that does not fail is an audit that complies with auditing standards and the auditor's opinion in the audit report is following the level of audit risk.

Independence

According to Bahri (2021: 85), independence is a mental attitude that is free from influence and is not controlled by other parties and does not depend on other people. The mental attitude of independence includes being independent in fact (in fact), that is, the auditor can maintain an unbiased attitude throughout the audit and independent in appearance (in appearance), which is the result of another interpretation of being independent (Arens et al., 2011: 111).

II. METHOD

A. Population, Sample, and Sampling Technique

The population in this study is a group of auditors at Public Accounting Firms (KAP) spread across Makassar City, South Sulawesi Province. The sampling method used in this study uses a saturated sampling technique. Sugiyono (2021) explains that "saturation sampling is a sampling technique when all members of the population are used as samples." The entire population was sampled in this study and the sample studied was an auditor who worked at the Makassar City Public Accountant Office, South Sulawesi Province the calculation was by calculating the questionnaires returned by the respondents. The population in this study is only a few KAPs who have confirmed how many auditors are willing to be respondents. The source of data used in this research is primary data. Primary data is information collected by researchers who aim for the research process (Sugiyono 2021).

B. Teknik Analisis Data

The data analysis technique used in this study is a statistical analysis method using SPSS 25.0. The data analysis method used in this study is multiple linear regression analysis and moderated regression analysis (MRA). In this study, several stages of testing were carried out, namely data validity testing, reliability testing, classic assumption testing, and hypothesis testing (Sekaran and Bougie, 2020).

C. Analisis Regresi Data Penelitian

Multiple Regression Analysis

Hypothesis 1 and hypothesis 2

Table 1. Results of Multiple Linear Regression Analysis (Before Moderation)

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error			
1	(Constant)	39.263	1.594		24.627	0.000
	Role Conflict	-.225	.046	-.448	-4.923	0.000
	Role Ambiguity	-.251	.067	-.340	-3.731	0.000

a. Dependent Variable: Audit Quality

Source: Primary Data Processed, 2022

Table 2. R test

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.575 ^a	.330	.314	1.843

a. Predictors: (Constant), Role Ambiguity, Role Conflict

Source: Primary Data Processed, 2022

The value of the determinant coefficient R square in the test results above shows a value of 0.330 or 33.0%. These results indicate that the auditor's ability to detect fraud is affected by the Role Conflict (X1) and Role Ambiguity (X2) variables, amounting to 33.0%. The remaining 77.0% is influenced by other variables outside the independent variables examined in this

study. Based on the results of the regression test above, a mathematical equation can be arranged as follows.

$$Y = 39,263 - 0,225 X1 - 0,6251 X2$$

Hypothesis testing in this study was carried out partially by using the t-test which can be seen as follows.

1. The constant value of 39.263 indicates that if the role conflict and role overload are 0, then the audit quality capability produced by the auditor is 39.263.
2. Effect of role conflict (X1) on audit quality (Y). In the role conflict variable (X1) a probability value of 0.000 is obtained. Because the probability value is less than 5% (0.001 < 0.050), partially the role conflict variable (X1) has a significant effect on the audit quality variable (Y). Based on the coefficient value of -0.225, it is negative, indicating that there is an opposite relationship between role conflict and audit quality, meaning that the higher the role conflict (X1) experienced by the auditor, the lower the audit quality (Y) produced. Conversely, the lower the role conflict (X1), the higher the audit quality (Y).
3. In the variable role ambiguity (X2) a probability value of 0.000 is obtained. Because the probability value is less than 5% (0.000 < 0.050), partially the role ambiguity variable (X2) has a significant effect on the audit quality variable (Y). Based on the coefficient value - 0.251 which is negative, indicating that there is an opposite relationship between role ambiguity and audit quality, meaning that the higher the role ambiguity (X2) experienced by the auditor, the lower the resulting audit quality (Y). Conversely, the lower the role ambiguity (X1), the higher the audit quality (Y).

Moderated Regression Analysis

Table 3. Moderation Regression Analysis Results

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-16,337	14,891		-1,097	,276
	Role Conflict	,955	,353	1,901	2,705	,008
	Role Ambiguity	1,154	,589	1,561	1,957	,054
	Independence	1,368	,364	2,841	3,756	,000
	Moderation Role Conflict	-,029	,009	-2,586	-3,318	,001
	Moderation Role Ambiguity	-,034	,014	-2,140	-2,359	,021

a. Dependent Variable: Audit Quality

Source: Primary Data Processed, 2022

Table 4. R Test

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.659 ^a	.434	.398	1.727

a. Predictors: (Constant), Moderation Role Ambiguity, Role Conflict, Independence, Moderation Role Conflict, Role Ambiguity

Source: Primary Data Processed, 2022

The value of the determinant coefficient R square in the test results above shows a value of 0.434 or 43.4%. These results indicate that the audit quality variable (Y) is influenced by 43.4% by role conflict (X1) after interacting with the independence variable (Z). The remaining 56.6% is influenced by other variables outside the independent variables examined in this study. Based on the results of the moderation regression test, the following mathematical equations can be arranged.

$$Y = -16,337 + 0,995 X1 + 1,154 X2 + 1,368 Z - 0,029 X1.Z - 0,034 X2.Z$$

Hypothesis testing in this study was carried out partially by using the t-test which can be seen as follows

1. The constant value of -16.337 indicates that if the role conflict and role overload are 0, then the audit quality capability produced by the auditor is -16.337.
2. Independence (Z) moderates the effect of role conflict (X1) on audit quality (Y). In the role conflict variable (X1), a probability value of 0.001 is obtained, which is smaller than the standard significance value of 0.050. This shows that independence moderates the effect of role conflict on audit quality. The coefficient for the interaction of role conflict and independent variables is -0.029 with a negative value, which means that the auditor independence variable (Z) weakens the effect of role conflict (X1) on audit quality (Y). This means that if the role conflict faced by the auditor is higher, the resulting audit quality will be lower, but if the auditor has good independence, the negative effect of role conflict on audit quality will be weaker, one of the attitudes of the auditor when faced with role conflict that is, they must have a good attitude of independence to be able to produce quality audit results.
3. 3. Independence (Z) moderates the effect of role ambiguity (X2) on audit quality (Y). In the variable role ambiguity (X2) a probability value of 0.021 is obtained, which is smaller than the standard significance value of 0.050. This shows that independence moderates the effect of role ambiguity on audit quality. The coefficient for the interaction of role ambiguity and independence variables is -0.034 with a negative value, which means that the variable auditor independence (Z) weakens the effect of role ambiguity (X1) on audit quality (Y). This means that when there is an unclear role faced by the auditor, the higher the resulting audit quality will be lower, but if the auditor has good independence, the negative effect of role ambiguity on audit quality will be weaker, one of the auditor's attitudes when faced with role ambiguity namely maintaining a good attitude of independence to produce quality audit results.

III. DISCUSSION

A. Role Conflict has a Negative Influence on Audit Quality

The results of hypothesis testing show that the proposed first hypothesis is accepted. Thus the hypothesis states that role conflict has a negative effect on audit quality empirically can be proven in auditors who work at Public Accounting Firms (KAP) throughout the City of Makassar. The meaning of the results of the analysis can be seen in that the higher the role conflict, the quality of the resulting audit results will be lower.

The effect of role conflict on audit quality is supported by attribution theory. Fritz Heider (1958), the originator of attribution theory, suggested that the way a person behaves is supported by a combination of two factors, namely internal factors, and external factors. Internal factors, namely behavior that comes from within the individual itself, and behavior caused by external factors, namely personal behavior are influenced by factors such as the environment / external circumstances. Role conflict enters into external factors in attribution theory which can affect a person's behavior, especially when carrying out audit assignments. The role conflict experienced by the auditor when carrying out their duties will have an impact on audit quality. These results support the research conducted by Ramadan (2017) suggests that role conflict has a negative effect on audit quality. This research is also supported by the research of Saraswati and Badera (2018) that role conflict has a negative effect on auditor performance.

B. Role Ambiguity has a Negative Influence on Audit Quality

The results of hypothesis testing indicate that the proposed hypothesis 2 is accepted, thus the hypothesis stating that role ambiguity has a negative effect on audit quality, empirically can be proven in auditors who work at Public Accounting Firms (KAP) throughout Makassar City. This means, from the results of the analysis it can be seen that if there is role ambiguity, the quality of the audit will decrease.

This research is in line with Fritz Heider (1958) to explain the theory of personal behavior attribution. This kind of behavior is

caused by internal factors/external factors, including behavior caused by internal factors, namely behavior originating from the individual's own internal and behavior caused by external factors, namely personal behavior influenced by factors such as the environment/external circumstances. This kind of role ambiguity includes external factors that affect the quality of audit results and the responsibility of the auditor, so role ambiguity can reduce audit quality. The results in this study are in line with the results of previous research conducted by Fadila et al. (2022) and Litania (2019) which states that role ambiguity has a negative and significant effect on audit quality.

C. Moderation of Independence on the Relationship Between Role Conflict and Audit Quality

The results of hypothesis testing indicate that the proposed hypothesis 3 is accepted, thus the hypothesis stating that independence can weaken the negative relationship between role conflict and audit quality empirically can be proven in auditors who work in Public Accounting Firms (KAP) throughout Makassar City. This means that the interaction between role conflict and independence can reduce the negative relationship between role conflict and audit quality. An independent auditor then faced with role conflict can improve audit quality. The ability of the auditor's independence to weaken the negative effect of role conflict on audit quality is because the significance probability score is greater than the predetermined significance level score, which means this weakens the negative effect.

Attribution theory refers to the causes of an event or results obtained based on individual perceptions. In this study, attribution theory is used as a basis for investigating the factors that influence audit quality. Independence is an internal factor, role conflict is an external factor that encourages an auditor to carry out a certain activity so that it can affect audit quality. Attribution theory can be used to explain the relationship between the characteristics of individual auditors and audit quality, where auditor independence is a "collection" of the characteristics of the individual auditors themselves which indicate who they are and what they should do in their audit work

D. Moderation of Independence on the Relationship Between Role Ambiguity and Audit Quality.

The results of hypothesis testing indicate that the proposed hypothesis 4 is accepted, thus the hypothesis stating that independence weakens the effect of role ambiguity on audit quality empirically can be proven in auditors who work in Public Accounting Firms (KAP) throughout Makassar City. That is, when auditors have an attitude of independence, they can overcome the inadequate information received in carrying out their roles following the responsibilities given to produce good audit quality. The existence of an attitude of auditor independence weakens the negative effect of role ambiguity on audit quality because the significance probability score is greater than the predetermined significance level score, which means this weakens the negative influence.

Attribution theory can be used to explain the relationship between the characteristics of individual auditors and audit quality, where auditor independence is a "collection" of the characteristics of the individual auditors themselves which indicate who they are and what they should do in their audit work. Independence based on a code of ethics is a quality that underlies public trust and is a benchmark for decision-making. Independence is an internal factor and role ambiguity is an external factor that encourages an auditor to carry out a certain activity so that it can affect audit quality. The auditor carries out the inspection task by upholding the independence, so the results of the audit carried out will be of high quality. Independence requires you to act professionally, and give your opinion following the facts found during the audit.

IV. CONCLUSIONS AND SUGGESTIONS

A. Conclusion

Based on the results of hypothesis testing and discussion of the effect of role conflict and role ambiguity on audit quality with independence as a moderating variable, the following conclusions can be drawn:

1. Role conflict has a negative effect on audit quality empirically, the higher the role conflict that occurs within the scope of the audit will have a negative effect on audit quality. Increased role conflict will reduce work motivation because it has a negative impact on individual behavior such as the emergence of work tension, and decreased job satisfaction, and auditors will experience difficulties in solving problems / causing less attention to the work they are doing so that it can have an impact on the resulting audit quality.

2. Role ambiguity has a negative effect on audit quality empirically, role ambiguity occurs when role expectations are not clearly understood and the auditor is not sure what to do. Inadequate information received by the auditor in carrying out his role following the responsibilities given, the auditor who experiences role ambiguity tends to experience a decrease in physical and physical health because role ambiguity is one of the factors that can cause work stress which results in obstruction of an auditor in carrying out his duties, namely produce quality audit reports.
3. Independence weakens the influence of role conflict on audit quality empirically, the presence of independence as a moderating variable can weaken the negative effect of role conflict on audit quality. The auditor believes that even though facing role conflicts, applying an attitude of independence can keep the auditor working professionals who will give his opinion following the facts found during the audit, thereby avoiding pressure and being able to produce quality audit reports.
4. Independence weakens the effect of role ambiguity on audit quality empirically, the presence of independence as a moderating variable weakens the effect of role ambiguity on audit quality. When auditors have an attitude of independence, they can overcome the inadequate information received in carrying out their roles following the responsibilities given to produce good audit quality.

B. suggestion

Based on the research conclusions, several suggestions for further research related to audit quality are recommended as follows:

1. Further research can increase the number of respondents used as samples to provide more accurate research results.
2. For further research, you can also try to do this research with different research methods, for example, qualitative research methods or mixed methods between qualitative and quantitative.
3. Future research is expected to be able to use other variables related to audit quality so that more specific results can be found regarding what and how these factors influence audit quality.
4. Based on the adjusted R Square value of 0.536, there are still other independent variables that can be expected to influence audit quality so that they can encourage further researchers to look for other variables that are thought to affect the quality of audits conducted by auditors.

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