

The Effect of Role Conflict, Role Ambiguity, and Self-Efficacy on Auditor Performance

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Abstract: Auditor performance is a result achieved by the auditor in carrying out audit tasks based on skills, experience, and seriousness of time measured by considering quantity, quality, and timeliness. The purpose of this study was to provide empirical evidence of the influence of role conflict, role ambiguity, and Self Efficacy in auditor performance . This research was conducted at the Public Accountant Office in Bali Province. The number of samples are 101 auditors, with a non-probability sampling method and with saturated sampling technique. Data collection through survey method with questionnaire technique. The analysis technique used is multiple linear regression analysis . Based on the results of the study it was found that role ambiguity and self-efficacy had a positive and significant effect on auditor performance, while role conflict had a negative and significant effect on audit performance

Keywords: Auditor Performance; Role Conflict; Role Ambiguity; Self Efficacy.

I. INTRODUCTION

In this development era makes the competition between companies is getting fierce. Audit on reports of financial companies by the third very necessary in order to increase the credibility of the company, thus obtaining statements financial that can be trusted and used as the basis of decision -making by management. One of the policies that are often pursued by the company is to carry out the examination report financial by the party that is independent, in terms of this accountant public. Management companies require services of third party so that the accountability of financial which is presented to the outside can be trusted, while the outside companies require services of third party to obtain assurance that the statements of financial which is presented by the management of the company can be trusted as the basic decisions that are taken by them (Mulyadi, 2014: 3).

The diversity needs of the services of professional accountants public as an independent party, causing the service profession of accountants public should be accountable to the parties are concerned. Professional accountant public has a responsibility in charge on the trust of the public in the form of sole responsibility and moral responsibility responsible professional. Good or bad accountability are given depending on the auditor performance (Praktiyasi and Widhiyani, 2016). Auditors performance into concern the reports finances in their duties to audit and generate information for the party that is concerned, if the quality of the information that is given increasingly competent means the auditor that has a performance that is good. According Arumsari (2014) Performance Auditor is a result that is achieved by the auditors in carrying out tasks of inspection are based on skills , experience , and the seriousness of time that is measured by considering the quantity, quality, and accuracy of the time.

The performance of auditors in public accounting firms is under the spotlight of various parties. The existence of cases that involve accountants public or auditors independently be the reason why the profession is very dilemma (Ramadhanty, 2013). Boynton, et al., (2002) stated that the failure of audit and scandals finance which often happens a lot is caused by not implemented procedures audit that important or not dievaluasinya evidence of the audit with the right and the limitations are inherent in the audit report finance it themselves . Failure audits often happens to be a reflection on the performance of auditors.

The case of public accountants occurred in the Indonesian airline, Garuda. The Garuda Indonesia case in 2019 did not only hit the steel bird. Financial report auditors, namely the Public Accountant (AP) Kasner Sirumapea Public Accounting Firm (KAP) Tanubrata Sutanto Fahmi Bambang & Partners (Member of BDO International), are also subject to sanctions by the Ministry of Finance. It all started with the results of Garuda Indonesia's financial statements for the 2018 financial year. In the financial statements, the Garuda Indonesia Group posted a net profit of USD 809.85 thousand or equivalent to Rp. 11.33 billion (assuming an exchange rate of Rp. 14,000 per US dollar). This figure jumped sharply compared to 2017 which suffered a loss of USD216.5 million. However, the financial statements caused a polemic, because two Garuda Indonesia commissioners namely Chairal Tanjung and Dony Oskaria (currently not in office), considered the 2018 Garuda Indonesia financial statements were not in accordance with the Standard Statement Financial Accounting (PSAK). The reason, Garuda Indonesia includes profits from PT Mahata Aero Teknologi which has debt to the red-labeled airline. PT Mahata Aero Teknologi itself has a debt related to the installation of wifi that has not been paid, this shows the attitude of competence and independence in carrying out audit quality is not adhered to, (kompas.com).

Load tasks are heavy in the audit process, auditors often get pressure roles such as conflict of roles and ambiguity of roles. According Cahyono (2010) the incidence of conflict occurs when differences in commands that leave behind which obtained a person in direct and along the mengakibatkan one of the orders is not biased executed. Auditor has two roles , namely as a member of a profession that must act in accordance with the code of ethics and the law, and as an employee in a company accountant public with a system of control that applies. Role double the lead auditor often be at a position that is contrary. Conflicts role can lead to a sense not comfortable in the work and can decrease the motivation to work because of having impact negatively on the behavior of individuals, such as the emergence of tension work, many occur displacement, a decrease in satisfaction of work that can degrade the performance of the auditor as a whole (Fanani et al., 2008).

Factors others that affect the performance of the auditors that the ambiguity of the role. Auditors often only have a little bit of information that is adequate to do the job or what course which becomes the responsibility he replied in his role when it. Besides that, often auditors work without a lot of referrals from supervisors and face situations of new as clients new, industrial new, and the area of engineering that new (Jones et al., 2010). Trisnawati (2015), Arianti (2015) and Saraswati (2018) found the ambiguity of roles has influence positively on the performance of auditors, but the result is different to that carried out by the Son (2012), Winidiantari (2015) is the ambiguity of the role does not affect the performance of the auditor, the results differ also be found by (Fanani et al ., 2008) which states that role ambiguity has a negative influence on auditor performance.

Factors furthermore that affect the performance of auditors namely self-efficacy. Factors which is associated with the element of psychological human being, namely the ability to manage the emotional, the ability of the intellectual, and the ability of the spiritual. Self-efficacy can be weak if repeated times failed to carry out a task with either (Kirana, 2012). Research by Afifah (2015) has a results that self-efficacy impact positively on the performance of auditors, the results are similar to the research by Kirana (2012). The different results by Nadhiroh (2010) that the variable self-efficacy does not affect it significantly on the performance of auditors.

Conflicts role is a symptom of psychological that experienced by the auditor that arise due to the two series of demands that contradict that cause taste not comfortable in working in potentially can decrease the motivation to work, so could degrade the performance as a whole then on it was stated that the conflict of roles affect negatively and significantly to auditor performance (Fanani et al ., 2008). Research Widiantari (2014) and Kristina (2014) find that the conflict role does not exist effect that significant. It is caused due to an auditor who receives the assignment was supported by force of work (source power human) that is sufficient to do so , the auditor is able to solve problems that arise because of a conflict between the auditor, so it can improve the performance of auditors. While Eka Ratna Sari's (2016) research suggests that auditor's kinjera is negatively affected by role conflict. Under the terms of these, then the hypotheses are formulated is as follows:

H₁: Conflict Role impact negatively on the performance of auditors.

Someone who faces role ambiguity can experience anxiety , dissatisfaction , and less effective in carrying out the task than other people so that performance decreases and role ambiguity does not affect auditor performance (Fanani et al ., 2008). The result of this is in line with Widiantari (2015) that the division of tasks and the flow of information within a team audit at the office of accountants public is already clear and does not occur inequality preformance division of tasks and authority that was given so that does not interfere with the performance of auditors that. the research by Trisnawati

(2016) ambiguity of the role means more and no clear role of the increasingly declining performance of auditors. There is Arianti (2015) and Saraswati (2018) also supports these results and concludes that the role ambiguity is a positive influence on auditor performance. Under the terms of these, then the hypotheses are formulated is as follows:

H₂: Role ambiguity has a positive effect on auditor performance.

Bandura (Trianevant, 2014) states that self-efficacy is one's belief in carrying out a task at a certain level that affects personal activities towards achieving goals. Someone with the efficacy of self that high will reach a performance that much better. It is because people have a motivation that is strong, the purpose of which is clear, emotions are stable, and the ability to provide performance that is good. Stajkovic et al. (1998) reported a relationship between self-efficacy and performance. Engko (2008) in his research found that there is a positive relationship between self-efficacy and individual performance. Similar research was conducted by Afifah et al. (2015) who found that self-efficacy had a positive relationship with auditor performance. Based on the description of these, then the hypothesis of the research this is as follows.

H₃: Self-efficacy has a positive effect on auditor performance.

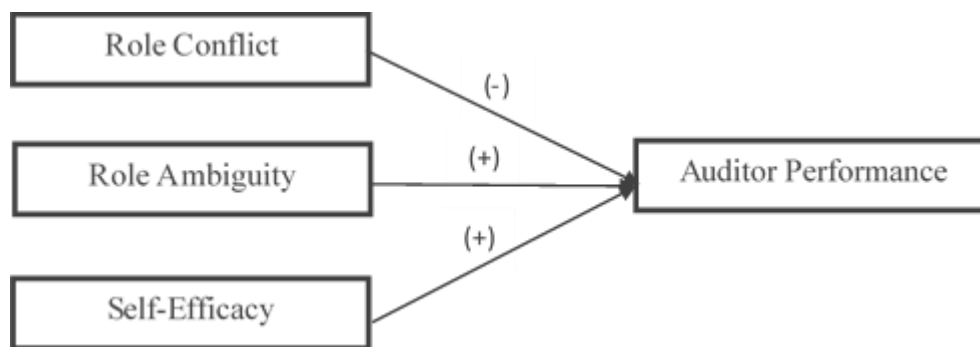


Figure 1: Conceptual Framework

II. LITERATURE REVIEW

A. Agency Theory

Agency theory is the relationship between the owner (principal) with management (agent). Agency theory explains that agency relationships emerge when between one or more people (principal) involving another person (agent) to provide a service for them and delegate authority decision making to these agents (Jensen and Meckling, 1976). There is a conflict between principal and agent in the agency theory where management knows more about the condition of the company than with the company owner, giving rise to information asymmetry. This condition provides management the opportunity to use the information he learned by manipulating the company's financial statements so that performance they look good.

B. Role Theory

The theory of the role (Role Theory) is a theory that is a blend of theory, orientation, and scientific discipline. Besides psychology, role theory starts with sociology and anthropology (Sarwono, 2002). In all three of these sciences, the term "Role" is taken from the theater world. In theater, an actor must play a certain figure and in his position as a figure he is expected to behave in a certain way. The position of the actor in the theater (farce) then analogous to the position of someone in society.

C. Auditor Performance

According to Arumsari (2014) Auditor Performance is a result achieved by the auditor in carrying out audit tasks based on for the skills, experience, and seriousness of time measured by consider quantity, quality, and timeliness.

D. Role Conflict

Role conflict is a psychological symptom experienced by members of the organization who can cause discomfort at work and can potentially reduce work motivation so that it can reduce performance overall. Role conflict arises because of a mismatch between expectations conveyed to individuals in the organization with people others inside and outside the organization (Tsai & Chia, 2005).

E. Role Ambiguity

Role ambiguity is the absence of adequate information someone needs to carry out their role in a satisfying way (Fanani et al., 2008). Agustina (2009) in Patria (2016) states that role ambiguity refers to the lack of clarity regarding expectations, work, methods for meeting known expectations, and / or consequences of certain performance or roles.

F. Self-efficacy

Factors from within that can affect the performance of one of them is self-efficacy. This is supported by research by Stajkovic et al., (1998) in (Afifah et al., 2015) which states that there is a relationship between self-efficacy and performance. (Judge and Bono, 2001) state that individuals with high self-efficacy in certain situations will devote all efforts and their attention in accordance with the demands of the situation in achieving the goals that have been determined.

III. RESEARCH METHOD

Researchers in this study used a quantitative approach in the form of associative research. Research associative is research that has the purpose to determine the relationship between two variables or more. This research was conducted at a Public Accountant in Bali Province. The population in this study were all auditors in the Public Accountant Office in Bali Province, amounting to 101 people. The method of determining the sample that is used in research this is a Non-Probability Sampling by using the technique of sampling saturated. Sampling saturated is the technique of determining the sample when all members of the population used as a sample. Data collection method used in this study is a survey method with a questionnaire technique. Mechanical questionnaire is a technique of collecting the data in a way to give the question or statement in writing to the respondent to answer. Answer statement respondents was measured by using a scale Likert that answers the respondents were given a value with a scale of 4 points.

IV. RESULTS AND DISCUSSION

All auditors who work in Public Accountant Firm in Bali Province are 101 people. But, The questionnaire was distributed to 64 auditors. The distribution of questionnaires in this study is explained in Table 1.

Table 1: Distribution of Questionnaires

Description	Jumlah
Total questionnaires distributed	64
The questionnaire was not returned	6
Questionnaire returned	58
Rate of return (<i>response rate</i>)	90,6%
$\frac{\text{Questionnaire returned}}{\text{Questionnaire sent}} \times 100\%$	
The rate of return used (<i>usable response rate</i>)	90,6%
$\frac{\text{Processed questionnaire}}{\text{Questionnaire sent}} \times 100\%$	

Source: Research Data, 2019

Table 1 shows that 64 questionnaires were distributed, 6 were not returned, 58 were returned and 58 copies were used. This research is worth proceeding because based on the central limit theorem states the minimum number of samples to be a normal curve reaches at least 30 respondents. Descriptive statistical analysis is a description or explanation of a data on the research variable. The static descriptive results are explained in table 2.

Table 2: Descriptive Statistics Results

Variabel	N	Min.	Max.	Mean	Std. Deviasi
Role Conflict	58	14.00	17.00	14.741	.909
Role Ambiguity	58	18.00	24.00	19.603	1.621
Self-Efficacy	58	9.00	12.00	10.017	1.162
Auditor Performance	58	16.00	22.00	18.689	1.366

Source: Research Data, 2019

Table 2 shows that the Role Conflict variable (X_1) has a mean based on answers from 58 respondents amounting to 14,741 with minimum and maximum values of 14,00 and 17,00 and a standard deviation of 0.909. The Role ambiguity variable (X_2) has a mean based on answers from 58 respondents amounting to 19,603 with minimum and maximum values of 18,00 and 24,00 and a standard deviation of 1,621. The self-efficacy variable (X_3) has a mean based on answers from 58 respondents amounting to 10,017 with minimum and maximum values of 9,00 and 12,00 and a standard deviation of 1,161. The auditor performance variable (Y) has a mean based on answers from 58 respondents amounting to 18,689 with minimum and maximum values of 16,00 and 22,00 and a standard deviation of 1,366. The results of **Multiple Linear Regression** can shown in Table 3 below are obtained.

Table 3: Results of Multiple Linear Regression

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	12,183	3,559		3,423	0,001
Role Conflict	-0,422	0,165	-0,281	-2,567	0,013
Role Ambuguity	0,409	0,096	0,485	4,250	0,000
Self-Efficacy	0,471	0,134	0,400	3,504	0,001
Adjusted R square		0,359			
F		10,059			
Sig.		0,000 ^a			

Source: Research Data, 2019

The analysis results of the effet of role conflict on the performance of auditors obtained a value of significance at 0.001 with the value of the coefficient negative at - 0, 422 . The significance value of 0.00 1 is smaller than 0.05, indicating that H_1 is received. The result of this has a significance that role conflict affects negatively and significantly to the auditor performance on the Office of Public Accountant in the Province of Bali. The analysis results of the influence of role ambiguity on the performance of auditors obtained a value of significance at 0.013 with the value of the coefficient of the regression positive for 0,409. Values of significance of 0.013 is smaller than 0.05 indicates that H_2 is received. The result of this has a meaning that role ambiguity influence positively and significantly to the auditor performance in the Office of Public Accountant in the Province of Bali. The analysis results of the effect of self-efficacy on the performance of auditors obtained a value significantly amounted to 0,000 with the value of the coefficient of positive regression of 0.471. Values significantly was amounted to 0,000 smaller than 0.05 indicates that the H_3 is received. The result of this means that self-efficacy influence positively and significantly to the performance of auditors in the Office of Public Accountant in the Province of Bali.

The first hypothesis (H_1) about the Role Conflict has an influence on the auditor performance. Based on table 3, the results of the analysis of the influence of role conflict on the performance of auditor. Showed the value of the significance of 0.013 with the value of the coefficient of the regression -0.422 . Values of significance 0.0 13 <0.05 indicates that H_0 is rejected and H_1 received. The result means the more increased conflict role, the performance auditor further decline in completing their tasks. Conflict roles will arise when an auditor who carry out their duties confronted with requests clients which are not in accordance with the result of that is done. If the auditor to be professional in accordance with a code of conduct with so he will play a role as auditor well. Results of the study is to support research that is conducted Fisher (2001), Fanani et al., (2008), Widiantari (2014), and Saraswati (2018) stated that auditor performance was negatively affected by role conflict .

The second hypothesis (H_2) about Role ambiguity has an influence on the auditor performance. The results of the analysis of the influence of role ambiguity on auditor performance, showed a significance value of 0.0 00 with a regression coefficient value of 0,409. Values of significance 0.0 00 <0.05 indicates that H_0 is rejected and H_2 is received. The result means that the role ambiguity of impact positively and significantly to the performance of auditor, it means, the more clearly the role of the auditor the performance of auditors is getting increased. A person can experience the ambiguity of roles if they do not their kejelasan that relate to the expectations of the job, such as the lack of information that is necessary or not gain clarity about the tasks of the job. The results of the study support the research Trisnawati (2016), Arianti (2015), and Saraswati (2018) showed that the ambiguity of the role of impact positively and significantly on the

performance of auditors and the results of the research is not consistent with Fanani et al., (2008) which shows that role ambiguity has no effect on auditor performance.

The third hypothesis (H_3) about self-efficacy has an influence on the auditor performance. The results of the analysis of the effect of self-efficacy against the performance of auditors that are described in Table 3, shows the value of significance at 0.001 with the value of the coefficient of regression 0.471 . Values of significance $0,001 < 0.05$ indicates that H_0 is rejected and H_3 is received. It means, the more highly efficacy of self which is owned by the auditor the performance of auditors will increase, as well as vice versa. Results of the study is in accordance with the research that has been conducted by Stajkovic et al. (1998), Afifah et al. (2015) research discovered that the efficacy of self that high will reach a performance which is good because people have a motivation that is strong and reach the goals . Individual minds are able to survive in the face of obstacles. Individuals with the self-efficacy that is low in work assignments will tend to avoid tasks such as would find it difficult to motivate themselves to reduce their business or give up in various kinds of obstacles that it faces.

V. CONCLUSION

Based on the results of the analysis and discussion, it can be obtained the conclusion that the role ambiguity and self-efficacy affects positively and significantly to the performance of the auditor in public accounting firm in the province of Bali. Meanwhile, role conflict has a negative and significant effect on auditor performance at the Public Accountant Office in Bali Province. Suggestions that can be given to further researchers are expected to expand the research area, not only auditors who work in Public Accountant Firm. But, auditor who work in Bank or large companies.

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