

The Effect of Conflict, Role Ambiguity and Expertise on Internal Auditor Independence Commitments: Studies on the Auditors of the Regional Inspectorate of Central Sulawesi Province, the Palu City Inspectorate and the Sigi Regency Inspectorate

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ABSTRACT

This study aims to describe conflict, role ambiguity, expertise, and independence commitment, as well as to examine and analyze the effect of conflict, role ambiguity and expertise on independence commitment at the Inspectorate Office: Central Sulawesi Province, Palu City, and Sigi Regency. This type of research is survey research, using census method sampling technique. Data was collected by distributing questionnaires to 69 auditors working at the Inspectorate Offices of Central Sulawesi Province, Palu City, and Sigi Regency. Primary data obtained from the results of respondents' responses through the distribution of questionnaires and observation. The analytical tool used is multiple linear regression analysis with the help of SPSS Version 21.0 program. The results showed that the conflict had a negative and insignificant effect on independence commitment. Moreover, the role ambiguity had a negative and insignificant effect on independence commitment. However, the expertise had a positive and significant effect on independence commitment.

Keywords: Conflict, Role Ambiguity, Expertise, Independence Commitment.

1. INTRODUCTION

The reason why the researcher raised this title is because there is still a lack of independence in an auditor, which is due to the frequent occurrence of various kinds of conflicts and pressures in completing tasks. The increasing public expectations for the implementation of a clean, fair, transparent and accountable government must be taken seriously and systematically. The full range of state implementation, including at the executive, legislative, and judicial levels, must have a joint commitment to upholding good governance and clean government. Regional governments, is needed to carry out supervision and to assess the fulfilment and effectiveness of the management control program employees. Internally,

they have the responsibility to maintain independence under any circumstances, so opinions, final results, considerations, and suggestions from the conclusions of the examination can be carried out not unilaterally or in favor of anyone. As the conclusion of the test carried out by [1], it is stated that the independence of accountants such as professional behavior has an effect on the quality of the audit opinion given to the accountant. This is in line with the opinion of [2] which states that if the accountant does not have independence from his client, as a result, his opinion cannot give any excess.

Auditors must have a high level of commitment in their work. An auditor prioritizes integrity, such as acting very honestly and firmly when considering

facts, detaching from individual interests. Auditors who hold fast to their independence, do not have to be influenced and do not have to be influenced by various external influences from the auditor's personal when they see the evidence found during the examination.

So, if the emergence of a code of ethics, the public can see what the progress of the auditor is at work, whether it is the same as various ethical standards that have been regulated by the profession [3]. However, auditors are usually faced with conditions that are so indecisive that result in and make the auditor unable to commit to remain independent in his work. Such basic provisions on the role of internal auditors can create an obstacle for those who maintain independence [4]; [5]. Similarly, the threat to the independence commitment experienced by an internal auditor is one of the things (role stress) on role conflict and role ambiguity [6].

The researcher focused the research on re-examining several variables and using instruments for measuring independence commitment, but with different respondents, namely the internal auditors of the provincial government of Central Sulawesi, Palu City, Central Sulawesi, and Sigi District, Central Sulawesi.

Based on the descriptions and phenomena above, the researchers were motivated to conduct research with the title of "the influence of conflict, role ambiguity and expertise on the commitment to independence of internal auditors" by conducting a survey within the Inspectorate of Central Sulawesi Province, Central Sulawesi Regional Government Inspectorate and Sigi Regency Inspectorate.

2. LITERATURE REVIEW

The results of the study conducted a study to analyze the effect of conflict and ambiguity on the commitment of the independence of the local government internal auditors found that internal auditors who have high conflict and ambiguity pressure tend to have a lower commitment to independence [7]. Regarding the effect of conflict, role ambiguity, expertise on auditor independence commitment, the researcher refers to the research hypothesis, then considers that the causes of conflict, role ambiguity, and expertise according to simultaneously have an effect on internal auditor independence commitment. From the description above, it can be concluded that the first hypothesis is:

H1: Conflict, role ambiguity and expertise simultaneously affect the commitment of the independence of internal auditors.

Research by [8] aims to obtain the results of the influence of conflict, supervision of financial statements and role ambiguity on the commitment of the independence of internal government auditors in the regions. The results of this study have three conclusions, namely conflict has a significant effect on independence commitment, financial statement supervision has a significant effect on work commitment, and ambiguity has no significant effect on independence commitment.

H2: Conflict of negative and significant influence on the commitment of the independence of internal auditors.

A study to analyze the effect of role ambiguity and role conflict on internal auditor independence commitment. The conclusion of the test shows that role ambiguity and role conflict have an impact collectively on the commitment of the independence of internal auditors to SOEs (State-Owned Enterprises) in Bandung [9]. This shows the results of the decreasing role ambiguity and role conflict that has occurred in the style of internal auditors who have a high commitment to independence.

H3: Role ambiguity has a negative and significant effect on internal auditor independence commitment.

The conclusion of the test n that affect expertise, independence, and ethics on the quality of auditors shows that simultaneously expertise, independence and ethics together and as a partial expertise and independence have a significant effect on auditor quality but for ethics that is not significant on auditor quality in the North Maluku province[10].

H4: Expertise has a positive and significant effect on the internal auditor's independence commitment.

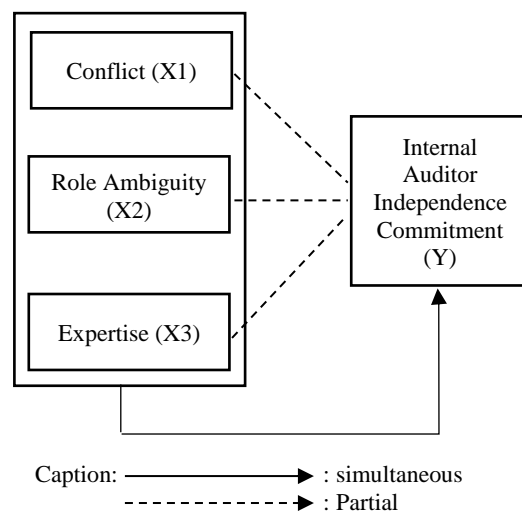


Figure 1 Research Conceptual Framework.

3. RESEARCH METHODS

The objects in the research studied are conflicts that are devoted to conflict (X1), role ambiguity (X2) and expertise (X3) as independent variables, and auditor independence commitment (Y) as the dependent variable. The type of test used is a quantitative test using a survey method. The test was carried out at the Inspectorate of the Province of Central Sulawesi, the Inspectorate of the City of Palu, Central Sulawesi and the District Inspectorate of Sigi, Central Sulawesi. The data sourced in the research are primary and secondary data. In the data collection method in the study using a questionnaire. The population in this study were auditors who carried out the duties of the Inspectorate of Central Sulawesi Province, Palu City, Central Sulawesi and Sigi District, Central Sulawesi Province, amounting to 69 people.

4. RESULTS AND DISCUSSION

4.1. Statistical Test Results

Table 1. F Test Results

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	409.695	3	136.565	6.193	.001a
Residual	1323.121	60	22.052	9	
Total	1732.816	63			

a. Predictors: (Constant), X3, X2, X1
b. Dependent Variable: Y

Source: SPSS 21.0 output, based on research data, 2020

The F test or the simultaneous test in multiple regression analysis aims to see whether the independent variable (X) simultaneously affects the dependent variable (Y). Based on the results of the ANOVA test in Table 1, the F-stat. value of 6.193 > F-table of 2.76 with a significance value of 0.001 < 0.05. It can be concluded that conflict, role ambiguity and expertise together have a significant influence on the independence commitment of the auditor. So, it can be said that the first hypothesis which results that conflict, role ambiguity and expertise affect the commitment to independence is acceptable.

Table 2. t-test results

Model	Coefficients			t	Sig.
	Unstandardized		Std.		
	B	Std. Error	Beta		
(Constant)	26.488	5.632		4.703	.000
X1	-.184	.162	-.139	-1.139	.259
X2	-.159	.192	-.098	-.829	.411
X3	.590	.174	.399	3.398	.001

Source: SPSS 21.0 output, based on research data, 2020

The results of the second hypothesis test are about the conflict variable (X1). It is found that t-stat. is -1.139 < t-table of 1.67065 and a greater significance level at the 5% level of significance of 0.259 > 0.05. So, this value suggests that the conflict variable (X1) has no effect and is not significant on the independence commitment (Y). The result of the third hypothesis test is about the role ambiguity variable (X2). It is found that t-stat. is -0.829 > t-table of 1.67065 and the significance level is greater than the 5% level of significance, which is 0.411 > 0.05. This value indicates that the role ambiguity variable (X2) has a negative and insignificant effect on independence commitment (Y). The result of the fourth hypothesis test is that the expertise variable (X3) obtained t-stat. as much as 3.398 > t-table of 1.67065 and the significance level is smaller than the 5% level of significance, which is 0.001 < 0.05. So, this figure suggests that the expertise variable (X3) has a positive and significant effect on independence commitment (Y).

Table 3. Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.486a	.236	.198	4.696

a. Predictors: (Constant), X3, X2, X1
b. Dependent Variable: Y

Source: SPSS 21.0 output, based on research data, 2020

The value of Adjusted R square is 0.236. This means that various dependent variables can be described by 23.6% independent variables but the remaining 76.4% are expressed by variables outside the study that are not tested in the calculation of this model. The correlation coefficient value (Multiple R) of 0.486 explains a positive relationship with

variations in the dependent variable which can be explained by the independent variable of 48.6%.

$$Y = 26,488 + (-0,184X_1 + -0,159X_2 + 0,590X_3 + e$$

4.2. Discussion

4.2.1. Conflict, Ambiguity Role and Expertise Simultaneously Affect Internal Auditor Independence Commitment

The first hypothesis test shows that conflict, role ambiguity and expertise simultaneously affect the independence commitment. Based on these results, it can be stated that the first hypothesis in the study is acceptable.

The results of the regression equation that have been described previously describe the regression coefficients of the three independent variables that are positive. So, this is a unidirectional influence between conflict, role ambiguity and expertise on independence commitment. Such test results are acceptable considering that auditors are always expected to have internal commitment and be able to carry out work that is equivalent to regulations and policies that have been regulated, and are always independent. So, in the composition of the audit program, there is no influence from any party so that they cannot determine certain parts to be inspected. Auditors must also always maintain their good name because the public really believes in the existence of auditors in order to protect state money and its assets for the welfare of the people.

Based on the findings, the researchers found that auditors working at the Inspectorate of Central Sulawesi Province, Palu City, Central Sulawesi, Sigi District, Central Sulawesi Province have been able to maintain a commitment to independence and develop capabilities by conducting training and being able to work closely with colleagues or auditees who are audited. So, the information obtained is good and reliable. Obviously, this reduces ambiguity and conflict within the inspectorate. Auditors who work in the Inspectorate of Central Sulawesi Province, Palu City, Central Sulawesi and Sigi make conflict and ambiguity something that must be avoided. However, expertise is seen as a reference and motivation to work effectively when evaluating the evidence provided by the auditee. Respondents' answers also provide an illustration that the corrected result report is free from ambiguous attitudes that are not clear in receiving information or conflicts that occur between colleagues, auditees and interested parties.

From the description above, it is supported by looking at the experience of the auditor, because he has

been in his profession whose average assignment in a year is more than 3 tasks. Based on the answers to the statements distributed in the form of a questionnaire, the auditor has answered based on the experience of the auditor during his tenure.

4.2.2. Effect of Conflict on Internal Auditor Independence Commitment

The second hypothesis test suggests that the conflict has an insignificant negative effect on the internal auditor's independence commitment. The results indicate that internal auditors who feel that conflict is so high or low at work, has no effect on independence commitment.

According to Ahmad & Taylor [4], the conflict is a difference in perception regarding the interests that occur when there is no other alternative. As long as these inequalities persist, conflict cannot be avoided and will often occur to satisfy the aspirations of both parties.

When performing tasks in a government environment, internal auditors will cooperate with other departments and individuals. This collaboration allows for widespread differences as a result to lead to the conflict case. Judging from the conflict theory and the existing internal audit literature, the conflict that is interconnected with the auditor is divided into three things, namely inter-role conflict, intra-sender role conflict, and personal role conflict [4].

In this study, it is in line with the research conducted by [11] who stated that conflict has a negative effect and does not have a significant effect on auditor independence commitment. So, the auditors who were respondents to this study felt that if the role of conflict was an obstacle for them in the form of the impact of external effects or the work environment and interactions with those who governed and co-workers, then they did not want this conflict to affect their independence commitment at work. So, there is no effect of the conflict on the commitment of the independence of the internal auditors.

High or low conflict has no effect on the commitment of auditor independence. The independence of internal auditors is often caused by the same feeling of responsibility that the auditor has in completing his work. In other words, regardless of whether the conflict is high or low, as an auditor, it is obligatory to complete the task properly and produce a quality audit report that is not influenced by any party.

4.2.3. The Effect of Role Ambiguity on Internal Auditor Independence Commitment

Testing the third hypothesis proves that role ambiguity has an insignificant negative effect on the internal auditor's independence commitment. This shows that high or low role ambiguity does not affect the internal auditor's independence commitment.

From these results, it shows that role ambiguity does not affect or has an effect on independence commitment. This is the result because the ambiguity of the role of the internal auditor is complex and affects the surrounding environment, when the individual has a good commitment to carrying out his work, the role ambiguity is not strong enough to influence the independence commitment.

The role ambiguity is ambivalence when it is expected that it is unclear because of the lack of important information about a role and what participation is needed in a task [12], [13]. Employees do not understand the business as it should be done in doing the job.

The results of the research are similar to [8], suggesting that ambiguity does not have a significant effect on commitment to independence. Within the organization, there should be clarity on the duties and responsibilities given to the recipient of the instruction. It can be concluded that ambiguity arises in a work environment when the person does not get or lacks good and fulfilled information that affects performance that is influenced by a role.

When associated with ambiguity theory, ambiguity is gradually getting stronger in the individual. The two opposing sides are getting more and more prominent. The two parts that unite play one role in the human body, which creates a dilemma for feelings that are so extraordinary that they are difficult to control, because they are contradictory and because what has been said is ambiguity. Ambiguity is something that is not clear, something that is not clear, and something that is not certain. For example, ambiguous is a color, so ambiguous is a gray color which includes black and white. Black and white are opposite colors. In one's self-ambiguity, there is a conflict between two opposing figures. The two parts are abstract, but they have a very real and tangible influence on his behavior.

4.2.4. The Influence of Role Expertise on Internal Auditor Independence Commitment

The fourth hypothesis testing describes that expertise has a significant positive effect on the commitment of the independence of the internal

auditors. It demonstrates that the influence of expertise can be obtained with increasing knowledge and work experience.

Expertise in the world of auditing is always valued for the expertise gained from work experience [14]. Experience is obtained because an auditor who has very high hours by looking at respondents in three inspectorates. They have averages eight to ten assignments carried out by an auditor in one period. In addition, an auditor must be able to work closely with the auditee in terms of providing good and clear information so that all audit activities can run in accordance with the requirements that have been set.

The results of this study are similar to [10] who suggests that expertise has a positive and significant effect on commitment to independence. Expertise is in line with auditor quality or other things, good or high expertise affects the quality of a good or high auditor. It means that audit quality can be achieved if the auditor has a commitment to himself to remain independent in examining audit reports. Its significant effect shows that expertise has the most important role in maintaining audit quality.

Expertise, according to [15], is someone who has great knowledge and procedural ability shown in the experience of an auditor. According to Mayangsari [14], expertise is completing work as easily as possible, quickly, intuitively, and very rarely or never making mistakes.

5. CONCLUSION

Conflict, role ambiguity and expertise have a simultaneous effect on the commitment of the independence of the internal auditor who is assigned to the office of the Regional Inspectorate of Central Sulawesi Province, Palu City, Central Sulawesi and the Sigi District Inspectorate, Central Sulawesi.

The conflict partially has a negative and insignificant effect on the independence commitment produced by the auditor in charge of the Inspectorate of Central Sulawesi Province, Palu City, Central Sulawesi and Sigi District, Central Sulawesi.

Role ambiguity partially has a negative and insignificant effect on the independence commitment produced by the auditor who is in charge of the Inspectorate of the Province of Sulawesi, Palu City, Central Sulawesi and Sigi District, Central Sulawesi.

Expertise partially has a positive and significant effect on the Independence Commitment produced by the Auditor on duty at the Inspectorate of Central

Sulawesi Province, Palu City, Central Sulawesi and Sigi District, Central Sulawesi.

5.1. Suggestion

For all Government Internal Auditors who in this study include the Inspectorates of Province of Central Sulawesi, Palu City, Central Sulawesi and Sigi District, Central Sulawesi, it is hoped that they will be able to maintain their commitment to independence even though they are faced with a task structure with a high level of difficulty and unclear tasks, as well as maintaining professional responsibilities, integrity, and objectivity in accordance with the applicable code of ethics.

Further research are expected to increase other independent variables that may have an influence on the independence commitment produced by an auditor, such as obedience pressure, knowledge and experience, integrity and independence.

5.2. Research Limitations

The research was carried out at an inopportune time because at that time the auditor was on an examination task so that it slowed down the research time.

AUTHORS' CONTRIBUTIONS

First Author: writing, data analysis and field research; Second and third authors: method, data analysis; Fourth, fifth and sixth authors: validation.

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