

The Effect of Role Conflict, Role Ambiguity and Ethical Sensitivity on Auditor Performance with Intellectual Intelligence as a Moderating Variable

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Abstract

This study aims to analyze the effect of role conflict, role ambiguity, and ethical sensitivity on auditor performance and intellectual intelligence as a moderating variable on the relationship between these factors and auditor performance. Data were collected from 200 respondents who were auditors at the Makassar City BPKP Office using a questionnaire. The data analysis technique used is multiple regression with a moderated regression analysis (MRA) approach. The results showed that role conflict and role ambiguity have a significant negative effect on auditor performance, while ethical sensitivity has a significant positive effect on their performance. In addition, intellectual intelligence moderates the relationship between role conflict and auditor performance so that the higher the intellectual intelligence of an auditor, the negative impact of role conflict on his performance will be reduced. However, intellectual intelligence does not moderate the relationship between role ambiguity and performance.

Keywords: Fiscal Policy, Monetary Policy, Borrowing Costs and Access to Credit.

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Introduction

In the current era of globalization, auditing activities have become increasingly important in maintaining the credibility and accountability of companies. However, the task of an auditor is not easy as they face various challenges that can affect their performance. One such challenge is the role conflict and role ambiguity that auditors may experience. Auditing is a profession that reflects independent work and bears responsibility towards stakeholders for the financial reports audited (Ado et al., 2020; Nasution & Östermark, 2020). An auditor will make decisions based on facts and evidence found in the field, not on the interests of clients. The service of public accountants or independent auditors is crucial for their role in supporting a healthy and

secure economy; moreover, it can foster transparency and quality of information in the financial sector (Bhuiyan & D'Costa, 2020). To fulfill their duties more completely, an auditor is expected to achieve good performance so that the main focus in evaluating audit results is the performance of an auditor. Referring to agency theory (Martínez-Díaz et al., 2021), it is mentioned that the correlation between agents and principals can cause conflict due to frequent information asymmetry. An auditor often faces ethical dilemmas influenced by large compensation offered by company managers to report manipulated data based on manager instructions. Such pressure causes public accountants to behave dysfunctionally, leading to a decrease in performance (Washburn et al., 2021).

The importance of the role of professional accountants in business in ensuring the quality of financial reporting cannot be overstated. Because many microeconomic factors have been identified and said to operate directly on companies, affecting productivity (Sambracos & Ramfu, 2014). In such situations, professional accountants in business often lead in maintaining the integrity of financial reporting (Jui & Wong, 2013). Consequently, the presence of professional accountants impacts the quality of organizational performance. A company's performance is evaluated by comparing the results obtained to see if the company's final outcome matches the planned objectives (Ezeani et al., 2012; Vovchenko et al., 2017). Auditors, whether individually or as a team, are expected to contribute to the financial governance of the company. Therefore, auditors must be professional and competent to produce reliable audit reports and enhance the accountability of the financial performance of client companies. The performance of auditors reflects the work to achieve better organizational goals (Ado et al., 2020; Al-ahdal & Hashim, 2022). However, auditor performance sometimes does not meet expectations, often due to conflicts of interest and ethical issues faced by auditors that impact the quality of audit results. In such situations, auditors are judged not to apply a quality control system in examining reports. Various cases of poor audit report quality cannot be separated from the role conflict played by auditors and the aspect of ethical sensitivity while performing their professional and independent audit functions. Role conflict, perceived value differences, and the dependence of two or more groups on auditors can affect the overall performance of auditors. Some preliminary studies support the relationship between role conflict and auditor performance, yet the direction of the influence remains inconclusive.

In his statement, Donnelly (2013) mentioned that role conflict could also arise due to the imbalance of rules within a company, which contradicts existing rules such as company norms and the professionalism of an accountant (Bonner et al., 2016). This condition causes an auditor to be unable to perform their work optimally, thus reducing their performance (Afifah et al., 2015; Ehikioya, 2019). However, role conflict can also encourage every individual to demonstrate their best performance. According to (Schepers et al., 2016), role conflict can motivate auditors to be more enthusiastic in carrying out their work, positively affecting their performance. According to Hancock & Reed (2019), role conflict occurs when a person's duties or responsibilities conflict with the values or goals of the organization. Meanwhile, role ambiguity occurs when a person does not have a clear understanding of what is expected of their position or responsibilities in the organization. These two factors can cause stress for auditors and in turn affect their performance. In addition, ethical sensitivity is also an important factor in determining the performance of an auditor. According to Lin & Chen (2020), ethical sensitivity includes the ability to recognize ethical situations and the willingness to act in

accordance with certain ethical standards. However, intellectual intelligence also plays an important role as a moderating variable in the relationship between these factors and auditor performance. In his statement (Gramling et al., 2018), suggests that intellectual intelligence can help a person solve problems quickly and increase individual capabilities in learning from past experiences. Every auditor also needs to understand these rules and ethics when doing their job and have a responsibility to improve the quality of the company. Understanding related to higher rules will improve auditor performance (Gusti et al., 2018). As an independent party, auditors must prioritize ethics in providing audit opinions (Nasution & Östermark, 2020). Compliance with professional ethics will improve audit quality (Ehikioya, 2019; Nasrabadi & Arbabian, 2015). The more sensitive an auditor is to professional ethics, the better the audit quality and performance (Afifah et al., 2015). However (Zahmatkesh & Rezazadeh, 2017), states that ethical sensitivity has no effect on auditor performance.

The discussion above shows that the effect of role conflict and ethical sensitivity on auditor performance has an incompatible effect. This shows that there are several factors that moderate the relationship. There are several factors that can moderate, namely intellectual intelligence. The importance of the auditor's intellectual intelligence in determining the auditor's performance. Intellectual intelligence makes auditors have empathy and self-control, and avoid actions that harm other parties. Intellectual intelligence can assist auditors in overcoming problematic decisions (Partridge & Medda, 2020). This means that when facing role conflict, role ambiguity or professional ethics, an auditor who has emotional maturity will be able to make the right decision. Therefore, intellectual intelligence can reduce the tendency of auditors' bad behavior and improve audit quality.

Many researchers have examined the performance of auditors and employees and several things that can improve the quality of an auditor. Research conducted by (Havlíček & Schlossberger, 2014), which examines European economic integration and the consequences of the largest economic crisis in recent decades that has completely led to changes in the management processes of established companies. However, most of these studies have been conducted on other professions more than on professional management accountants. The study conducted by (Özbağ et al., 2014) was to evaluate the effect of role stress and organizational barriers on job performance in private sector organizations in Turkey. In his research (Yozgat et al., 2013) examined the relationship between job stress and job performance by considering emotional intelligence as a moderating variable in public sector employees in Turkey. In his research (Mekoth, 2016) examines the relationship between emotional intelligence, employee adaptability, job satisfaction, and job performance in employees in the Indian electric power sector. In research (Vicilia, 2015) states that the effect of role conflict and job complexity on employee performance. However, many studies have examined the effect of task conflict, ambiguity, and value rationality on researcher performance, with cognitive function as the variable. Therefore, this study aims to see how the behavioral characteristics of auditors which include role conflict, and ethical sensitivity affect auditor performance.

Literature Review

Auditor Performance

According to Zamini (2013), performance is a process that achieves pre-planned work results, which are successfully attained by an individual in a company due to the responsibility of obtaining good results with the goal of achieving previously planned targets without violating laws and following set rules. Audit performance is the work outcome of an auditor or an auditor group that executes and completes their work within a predetermined time and delivers good results in accordance with their responsibilities (Jackson et al., 2018). Independent external audits play a crucial role in providing information about the quality of a company's financial reports. They assess whether the company's financial statements follow applicable accounting principles and offer opinions on those statements. When an auditor has accountability, they will perform their duties with all efforts and thoughts to fulfill their responsibilities according to the standards established within a company (Zahmatkesh & Rezazadeh, 2017). Generally, auditor performance includes the quantity of work, the ability to achieve work objectives, the extent of evaluations received from superiors, the quality of relationships with clients, and the management of time and costs. The indicators for auditing performance research are (a) auditor independence: this indicator measures the extent to which an auditor's independence is maintained in carrying out their work and can affect the quality of the audit (Abbott et al., 2016); (b) auditor work experience: this indicator shows how much work experience influences the accuracy level of the audit outcomes performed by an auditor (Gao & Zhang, 2020); (c) auditor competence: this indicator measures the level of ability or expertise of an auditor in performing certain tasks such as data analysis and risk identification (Alfraih & Almutairi, 2020).

Role Conflict

Role conflict occurs when auditors face difficulties in meeting the differing demands of the roles or positions they hold. For example, an auditor may experience a conflict between the responsibility to deliver accurate and objective audit results and the pressure from management to produce favorable financial reports (Pekdemir et al., 2012). Role conflict is one of the primary stressors for internal auditors and can affect job satisfaction as well as the intention to leave the organization. Role conflict can influence the integrity and independence of auditors, thereby endangering the quality of the audit (Huang, Jiang & Zhang, 2020). Role conflict refers to the competing demands from the various roles assigned to an individual (Leonardi et al., 2013). It occurs when a person undertakes two or more roles simultaneously. Role conflict is a psychological ailment that can cause discomfort, diminish work motivation, and overall performance (Payne, 2020). The misalignment between expectations and actual conditions occurring between individuals and groups can trigger role conflict within a company (Gentile & Groff, 2012). The indicators for researching role ambiguity include (a) differing perceptions among auditors, which may involve different understandings of audit standards and compliance issues, as well as differences in evaluating risk (Krishnan, 2020); (b) resource constraints on auditors, which may include a lack of time or funds to conduct thorough audits (Li, 2020); (c) pressure from superiors on auditors, which may involve potential conflicts of interest, such as weighing business demands against ethical requirements (Dezoort & Harrison, 2016).

Role Ambiguity

Role ambiguity is widely regarded as encompassing uncertainty about the definition of a role, expectations, responsibilities, tasks, and behaviors involved in one or more aspects of the task environment (Lai, 2016; Schmidt et al., 2014). Role ambiguity has both objective and subjective components. Objective role ambiguity refers to external conditions in an individual's work environment, while subjective role ambiguity relates to the amount of ambiguity perceived by individuals in their workplace due to the information gaps they encounter (Stephen et al., 2019). Furthermore, role ambiguity leads to consequences associated with dissatisfaction, mistrust, lack of loyalty, turnover, absenteeism, poor performance, and anxiety-stress (Kemery, 2016). There is ample evidence showing how role ambiguity negatively affects an individual's organizational life in terms of physiological, behavioral, psychological, and performance-related measures (Schmidt et al., 2014). The indicators for researching role ambiguity include (a) information openness: this indicator measures the extent to which individuals receive clear and detailed information about their work roles (Kokemuller, 2017; Kim & Beehr, 2020); (b) task clarity: This indicator measures the level of clarity and understanding individuals have regarding their work tasks (Harman et al., 2020); (c) work productivity: this indicator assesses the effectiveness and efficiency in executing work tasks, which may be influenced by uncertainties in their roles (Harman et al., 2020; Kokemuller, 2017); (d) organizational commitment: this indicator shows the level of an individual's commitment to the organization they work for, which may be influenced by uncertainties in work roles (Kim & Beehr, 2020).

Ethical Sensitivity

Ethical sensitivity is the ability of individuals or organizations to consider and appreciate the moral values associated with a situation, action, or decision (Harber & De Jager, 2020). In the business context, ethical sensitivity is crucial as it can help prevent actions that harm others and create a healthy work environment. Furthermore, (Payne, 2020) indicates that organizational culture also plays a significant role in enhancing ethical sensitivity in the workplace. A strong organizational culture supports ethical business practices and provides positive values for employees and other stakeholders. According to Mary Van Sell (2013), the ability to recognize the ethical components of a professional auditor's situation is referred to as ethical sensitivity. As one aspect of professional commitment, an auditor must possess ethical standards that naturally support the objectives of professional norms (Zhou et al., 2020). Thus, ethical sensitivity is the ability to comprehend ethical decisions. The indicators for researching ethical sensitivity include (a) value alignment: this indicator measures the extent to which the actions or decisions taken by individuals or organizations align with universally accepted ethical values (Sekerka & Bagozzi, 2019); (b) legal and regulatory compliance: this indicator measures the level of alignment of an organization's actions or decisions with applicable laws and regulations as well as certain professional ethical standards (Kaptein et al., 2015); (c) ethical communication: this indicator shows the effectiveness of communication among organizational members in conveying messages about ethical principles (Sekaran & Fisher, 2020); (d) job satisfaction: this indicator measures the level of individual satisfaction working in an organization that has awareness and responsibility towards ethical business practices (Gao et al., 2015).

Intellectual Intelligence

Intellectual intelligence is a set of skills used to perceive, express, and assimilate emotions in oneself and others (Brody et al., 2020). It plays a crucial role in thinking and making decisions across various contexts and environments. This intelligence is associated with the ability to control one's thoughts and emotions towards others by determining the information that will be used as a reference to understand others (Abdo et al., 2022). An individual with intellectual intelligence is characterized by the ability to solve organizational problems in their environment, think broadly and innovatively, adapt to environmental changes affecting the organization and self-development, motivate themselves and manage frustration, and direct thoughts in a way that positively impacts their work outcomes. Intellectual intelligence positively correlates with organizational performance and team decision-making abilities (Kearney et al., 2017). Intellectual intelligence can also reduce auditors' tendencies towards misconduct and improve audit quality. The indicators for researching intellectual intelligence include (a) analytical ability in identifying problems, which may include the capability to critically analyze information and construct arguments based on data, as well as the ability to make decisions based on such analysis (Chang & Huang, 2020); (b) verbal intelligence in auditors, which may cover the ability to communicate effectively, understand complex audit documents, and interpret audit findings (Zhang & Gao, 2019); (c) practical intelligence in auditors, which may include the ability to solve real-world problems, consider the business context in audit decision-making, and demonstrate flexibility and adaptability while working (Fadzil, 2020).

The Influence of Role Conflict on Auditor Performance

Role conflict often arises when an individual is required to comply with various requirements or rules (Min, 2014). Adhering to certain requirements can cause difficulties in fulfilling others (Robbins, S. P. & Judge, 2017). Role conflict can increase stress, enhance turnover, and decrease job satisfaction among employees (Belias et al., 2015; Nouri & Parker, 2020; Rhee et al., 2020; Bhui et al., 2016). Auditors frequently face role conflicts in their duties. They strive to adhere to the ethics and norms of the auditing profession while simultaneously considering the interests or expectations of clients, which may not fully align (Zahmatkesh & Rezazadeh, 2017; Broberg et al., 2017). External parties such as investors and creditors expect auditors to find discrepancies in a company's financial reports, whereas the management of client companies expects auditors to overlook manipulations in the financial statements (Akther & Xu, 2020). Based on research by (Belias et al., 2015), role conflict can also arise from time constraints and limited resources for an auditor, with the completion of audit targets being a key element in evaluating an auditor's performance. Similarly, research (Afifah et al., 2015; Shabil, 2018) states that time pressure can encourage auditors to deviate from behavior, not adhere to professional standards and ethics, and perform poorly. Different requirements, time constraints, and limited resources can create conflicts in the job and prevent auditors from functioning adequately, thus lowering audit quality. Further supported by research (Belias et al., 2015), which states that role conflict causes each auditor to compete without promoting team cooperation, which can lower audit performance. From the above description, the following research hypothesis is formulated.

Hypothesis 1 (H1): Role conflict has a negative and significant effect on auditor performance.

The Influence of Role Ambiguity on Auditor Performance

Role ambiguity or role ambiguity is a condition where an individual does not have a clear understanding of their tasks and responsibilities in a position or job (Venter et al., 2017). Role ambiguity can affect motivation, job satisfaction, and an individual's productivity at work. Therefore, it is important for companies or organizations to minimize the occurrence of role ambiguity among their auditors so that they can work optimally and provide high-quality audit results (Chen et al., 2020). Based on research by Jui & Wong (2013), which states that an individual with role ambiguity will understandably feel unhappy and less confident compared to others, thus decreasing their performance. This is supported by research (Karima Bouzguenda, 2018; Ni et al., 2015; Kearney et al., 2017), which states that role ambiguity can cause discomfort at work and damage motivation due to its negative impact on individual behavior, such as the emergence of job tension, high staff turnover, and a lack of comfort at work, all of which can impact the quality of auditors. In the study (Arvidsson & Johansson, 2019), it is shown that the presence of role ambiguity negatively affects auditor performance through the mediator of work fatigue. From the above description, the following research hypothesis is formulated.

Hypothesis 2 (H2): Role ambiguity has a negative and significant effect on auditor performance.

The Influence of Ethical Sensitivity on Auditor Performance

According to Gusti (2018), standards and guidelines related to auditor ethics are linked to ethical dilemmas faced while practicing as an auditor. These ethical standards serve as a general guide for auditors in conducting audit processes and providing opinions on audit outcomes to make more ethical decisions (Johari et al., 2017). Understanding ethical sensitivity enhances audit quality and auditor performance (Deschryver & Mariz, 2020). Research by (Kearney et al., 2017; Robbins & Judge, 2017) states that ethical sensitivity and auditor performance are related to the determination of the ethical nature of a decision that can affect auditor performance. Audit activities need to be underpinned by attitudes, morals, and the ability to carry out responsibilities properly and correctly in accordance with existing rules. This is supported by research (Zhou et al., 2020), which states that high ethical sensitivity encourages an auditor to disclose fraud in financial reports and make more responsible decisions. In the study (Lin & Chen, 2020), it is stated that the alignment of personal values with organizational culture can enhance auditors' moral sensitivity in addressing moral dilemmas at work. Furthermore, research (Gramling et al., 2018) states that effective ethics training can improve auditors' ability to identify ethical issues and help them make morally better decisions. From the above discussion, the following research hypothesis is formulated.

Hypothesis 3 (H3): Ethical sensitivity has a positive and significant influence on auditor performance.

The Influence of Role Conflict on Auditor Performance with Intellectual Intelligence as a Moderating Variable

Intellectual intelligence, role conflict, and auditor performance interact with clients when planning, executing, and composing audit reports. During these interactions, auditors receive considerable pressure from clients, such as demands to overlook financial statement manipulations or to make financial statements appear better from the perspective of investors and creditors (Schepers et al., 2016; Hewett et al., 2018). Clients may also stress that if the auditor does not meet their requests, they will not use the auditor's services in the future (Rhee et al., 2020). Requests that do not follow professional ethical standards can cause auditors to compromise decisions and lower audit quality. One factor that can reduce the pressure caused by role conflict is intellectual intelligence (Brody et al., 2020). Research by (Paciello et al., 2013) states that auditors' inherent intellectual intelligence positively affects their emotions and their ability to control themselves when handling two or more tasks simultaneously. This is supported by research (Abdo et al., 2022), which states that intellectual intelligence can help auditors in solving problems faced during audits, and intellectual intelligence also allows an auditor to control their emotions to make better decisions. In the study (Gottfredson et al., 2017), it is stated that intellectual intelligence can also reduce auditors' tendency to engage in deviant behavior, thus improving audit quality. With a good level of intellectual intelligence, auditors can resolve issues such as role conflict to improve their performance. Intellectual intelligence can weaken the negative influence of role conflict on auditor performance (Yan & Xie, 2016). From the above discussion, the following research hypothesis is formulated.

Hypothesis 4 (H4): Intellectual intelligence strengthens the negative and significant relationship between role conflict and auditor performance.

The Influence of Role Ambiguity on Auditor Performance with Intellectual Intelligence as a Moderating Variable

Role ambiguity occurs when expectations do not match what was planned, adversely affecting activities within the job and not maximizing performance outcomes due to a lack of clarity obtained (Rhee et al., 2020). Role ambiguity must be addressed to achieve good performance, as every organizational member needs to understand the purpose of their work, what is expected of them, and the scope and tasks of their position (Belias et al., 2015). When there are questions about job definitions and expectations from the job, role ambiguity arises. When there is ambiguity in work objectives, responsibilities, work procedures, expectations, and regarding job performance, role ambiguity exists. Research by (Kearney et al., 2017) states that someone with good intellectual intelligence is certainly very beneficial to their performance outcomes and becomes a reference to improve their quality. This is supported by research (Vratskikh, 2016), which states that with high intellectual intelligence, a person will have self-regulation and will be motivated to take the initiative when facing obstacles or challenges, such as approaching and communicating well to avoid role ambiguity. In their research (Kara et al., 2016), it is stated that role ambiguity is an external factor that affects auditor behavior and consequently affects auditor performance. In their research (Akther & Xu, 2020), it is stated that those facing position ambiguity will experience anxiety, perform their tasks less well than

others, and reduce their performance. From the above discussion, the following research hypothesis is formulated.

Hypothesis 5 (H5): Intellectual intelligence strengthens the negative and significant relationship between role ambiguity and auditor performance.

The Influence of Ethical Sensitivity on Auditor Performance with Intellectual Intelligence as a Moderating Variable

Intellectual intelligence plays a crucial role in thinking and decision-making across various contexts and environments (Ado et al., 2020). Intellectual intelligence refers to an individual's ability to analyze an ethical issue based on their understanding obtained from the workplace and surrounding environment (Abdo et al., 2022). Intellectual intelligence allows an individual or team to make better decisions. Thus, intellectual intelligence can enhance employee performance (Brody et al., 2020; Vratskikh et al., 2016). Research by (Brackett et al., 2019) states that intellectual intelligence, ethical sensitivity, and auditor performance need to be more sensitive in understanding professional and ethical issues. The positive impact of ethical sensitivity on work quality will be better if accompanied by high emotional intelligence. This is supported by research (Lase et al., 2021) stating the application of ethical standards to support the objectives of professional norms, reflected in a high level of sensitivity. This ethical understanding directs the attitudes, behaviors, and actions of auditors in achieving better results, thus enhancing their audit quality. In the study (Ismail & Rasheed, 2019), it is shown that intellectual intelligence and professional ethics positively influence auditors' ethical judgment. Furthermore, in the study (Brody et al., 2020), it is stated that intellectual intelligence can moderate the relationship between ethical sensitivity and auditor performance. From the above discussion, the following research hypothesis is formulated.

Hypothesis 6 (H6): Intellectual intelligence strengthens the positive and significant relationship between ethical sensitivity and auditor performance.

Research Method

Research variables can be divided into three categories: dependent variables (Y), independent variables (X), and moderating variables. In this study, the dependent variable is auditor performance, while the independent variables are those that cause changes in the dependent variable. The effects of role conflict (X1), role ambiguity (X2), and ethical sensitivity (X3) are the independent variables in this research. Meanwhile, intellectual intelligence (Z) serves as the moderating variable in this study, and the dependent variable, or the variable being affected, is auditor performance (Y).

In this study, there were 200 survey respondents, all of whom are auditors at the BPKP office in Makassar City. The sampling method used in this research is basic random sampling. This study employs quantitative analysis. Data analysis tools such as validity tests, reliability tests, normality tests, multicollinearity tests, and heteroskedasticity tests are used to assess data quality. The data analysis technique used is multiple regression with a moderated regression analysis (MRA) approach.

In this research, the instrument used is through the distribution of questionnaires as a data collection tool to the auditors. As it functions as a tool to collect the necessary data for observation purposes, it becomes very important and must be carefully considered. Like observations and field notes, the research instrument uses a Likert scale to collect quantitative data, assigning each statement item a score or value to ensure data accuracy and dependability (Rizqi et al., 2022).

Table 1. Research Indicators

Variables	Research Indicators	Scale
Role Conflict (X1)	<ul style="list-style-type: none"> Differences in perception (Krishnan & Krishnan, 2020) Limited resources (Li, 2020) Pressure from superiors (Dezoort & Harrison, 2016) 	Likert
Role Ambiguity (X2)	<ul style="list-style-type: none"> Information disclosure (Kokemuller, 2017; Kim & Beehr, 2020) Clarity of tasks (Mitchell, 2020) Work productivity (Harman, 2020; Kokemuller, 2017) Organizational commitment (Kim & Beehr, 2020) 	Likert
Ethical Sensitivity (X3)	<ul style="list-style-type: none"> Value conformity (Sekerka & Bagozzi, 2019) Legal and regulatory compliance (Kaptein et al., 2015) Ethical Communication (Sekaran & Fisher, 2020) Job satisfaction (Gao et al., 2015) 	Likert
Auditor Performance (Y)	<ul style="list-style-type: none"> Auditor independence (Abbott et al., 2016) Auditor work experience (Gao & Zhang, 2020) Auditor Competence (Alfraih & Almutairi, 2020) 	Likert
Intellectual Intelligence (Z)	<ul style="list-style-type: none"> Analytical ability in identifying problems (Chang & Huang, 2020) Verbal intelligence (Zhang & Gao, 2019) Practical Intelligence (Fadzil, 2020) 	Likert

Result and Discussion

Demographic Characteristics of Respondents

For data collection, the researcher distributed questionnaires that included questions about the education level, age, gender, position, and tenure of respondents to auditors at the Financial and Development Supervisory Agency office. There were 200 auditors as the sample for this study. Table 1 shows that many respondents are male auditors aged 25-30 years, with a bachelor's degree, and are junior auditors with one year of experience.

Table 2. Demographic characteristics of respondents

Characteristic	Detail	Frequency	Percentage
Gender	Man	118	68%
	Woman	82	32%
	Total	200	100%
Age (years old)	25-30	96	57%
	31-35	44	17%
	36-40	21	9%
	41-45	17	7%
	46-50	14	6%

Characteristic	Detail	Frequency	Percentage
Education	>50	8	4%
	Total	200	100%
	Diploma	23	15%
	Bachelor	129	57%
	Post-Graduate	48	28%
Position	Total	200	100%
	Senior Auditor	64	38%
	Client	39	10%
	Junior Auditor	97	52%
	Total	200	100%
Experience (years)	2-3	79	49%
	4-5	62	32%
	>5	59	19%
	Total	200	100%

Source: Excel Data Processing

Statistical Descriptive Analysis

Descriptive statistics analyze or summarize data to make it relevant and easier to understand. In this study, researchers collected primary data as a requirement for the fulfillment of the research being conducted, each variable was measured through a Likert scale. In general, respondents have good audit performance, high role conflicts, high role ambiguity, good ethical sensitivity, and a moderate level of intellectual intelligence.

Table 3. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Role Conflict (X1)	200	13.00	27.00	18.7160	3.29862
Role Ambiguity (X2)	200	8.00	19.00	11.4198	3.46722
Ethical Sensitivity (X3)	200	8.00	22.00	13.6914	4.13715
Auditor Performance (Y)	200	17.00	32.00	24.6790	2.91473
Intellectual Intelligence (Z)	200	16.00	32.00	26.3704	3.87442
Valid N (listwise)	200				

Source: SPSS 25 Data Processing

Research Validity Test

In this study, a validity test was used to assess the level of validity of data disseminated through a questionnaire. The data obtained is considered valid if the questions carried out can produce the same measurement results as the purpose of measurement. The level of validity can be determined through the process of comparing the calculated r-value with the table r value with the table r determination formula calculated through degrees of freedom ($df = n - 2$), where n is the number of samples.

Table 4. Validity test results of role conflict variables (X1)

R calculated	R -estimated	Information
0,347	0,184	Valid
0,344	0,184	
0,629	0,184	
0,635	0,184	
0,744	0,184	
0,536	0,184	
0,644	0,184	
0,655	0,184	

Source: SPSS 25 Data Processing

Table 4 shows the results of the validity test which shows that the calculated r value is greater than the table r value. As a result, role conflict variables are declared valid and can be applied to eight statement items used.

Table 5. Variable role ambiguity (X2) validity test results

R calculated	R -estimated	Information
0,629	0,184	Valid
0,759	0,184	
0,681	0,184	
0,760	0,184	
0,772	0,184	
0,841	0,184	
0,711	0,184	
0,780	0,184	

Source: SPSS 25 Data Processing

Table 5 shows the results of the validity test which shows that the calculated r value is greater than the table r value. As a result, the ambiguity role variable is declared valid and can be applied to the eight statement items used.

Table 6. Ethical sensitivity variable validity test results (X3)

R calculated	R -estimated	Information
0,734	0,184	Valid
0,793	0,184	
0,771	0,184	
0,726	0,184	
0,767	0,184	
0,687	0,184	
0,606	0,184	
0,753	0,184	

Source: SPSS 25 Data Processing

Table 6 shows the results of the validity test which shows that the calculated r value is greater than the table r value. As a result, ethical sensitivity variables were declared valid and could be applied to the eight statement items used.

Table 7. Test results of validity of auditor performance variables (Y)

R calculated	R -estimated	Information
0,496	0,184	Valid

R calculated	R -estimated	Information
0,565	0,184	Valid
0,646	0,184	
0,679	0,184	
0,613	0,184	
0,634	0,184	
0,711	0,184	
0,653	0,184	

Source: SPSS 25 Data Processing

Table 7 shows the results of the validity test which shows that the calculated r value is greater than the table r value. As a result, auditor performance variables are declared valid and can be applied to the eight statement items used.

Table 8. Intellectual intelligence variable (Z) validity test results

R calculated	R -estimated	Information
0,642	0,184	Valid
0,686	0,184	
0,757	0,184	
0,872	0,184	
0,873	0,184	
0,805	0,184	
0,862	0,184	
0,708	0,184	

Source: SPSS 25 Data Processing

Table 8 shows the results of the validity test which shows that the calculated r value is greater than the table r value. As a result, the intellectual intelligence variable was declared valid and could be applied to the eight statement items used.

Reliability Test

The reliability test in this study tries to find out whether respondents' responses are consistent to allow those responses to be assessed further. A Cronbach alpha greater than 0.50 indicates that respondents' responses are reliable or consistent.

Table 9. Reliability Test Results

Variables	Minimum Value	Cronbach Alpha (a)	Information
Role Conflict	0,50	0,632	Reliability
Role Ambiguity	0,50	0,871	
Ethical Sensitivity	0,50	0,873	
Auditor Performance	0,50	0,774	
Intellectual Intelligence	0,50	0,906	

Source: SPSS 25 Data Processing

Based on table 9, all research instrument statements can be used as questionnaires to test variables. The Cronbach Alpha (α) value is used to evaluate statements that meet dependability standards.

Normality Test

In this study, a normality test was used to assess whether residual data were regularly distributed. Test the normality of SPSS data using the Kolmogorov Smirnov test function. The Asymp.sig value for normal residual data is greater than 0.05 (Alpha).

Table 10. Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		200
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	2.34151271
Most Extreme Differences	Absolute	.059
	Positive	.043
	Negative	-.059
Test Statistic		.059
Asymp. Sig. (2-tailed)		.200 ^{c,d}
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

Source: SPSS 25 Data Processing

From the results of tests conducted K-S (Kolmogorov-Smirnov) residual Asymp values are seen. Sig. (2-tailed) which is $0.200 > 0.05$. So it can be concluded that the variables X1, X2, X3, Y and Z are normally distributed.

Multicollinearity Test

The multicollinearity test aims to evaluate how likely the multicollinearity problem is to occur in the regression model and whether the parameter estimation results from the model are reliable. If the VIF value of a variable exceeds 10, it indicates a strong indication of a multicollinearity problem. The results of the multicollinearity test can be seen in the table below:

Table 11. Multicollinearity Test

Variable	Tolerance	VIF	Information
Role Conflict	0,789	1,267	No Multicollinearity
Role Ambiguity	0,452	2,214	
Ethical Sensitivity	0,333	3,002	
Intellectual Intelligence	0,684	1,461	

Source: SPSS 25 Data Processing

Heteroscedasticity Test

The heteroscedasticity test tests whether the model residuals are different from the model residual data. The following are the results of the heteroscedasticity test in this study:

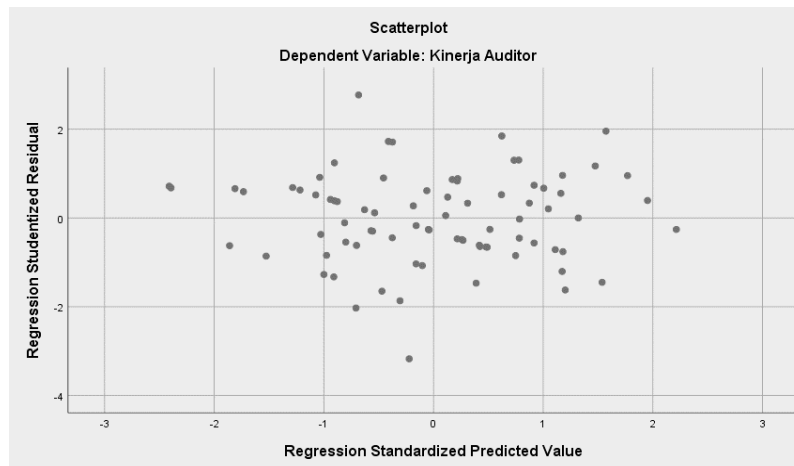


Figure 1. Heteroscedasticity Test

From the scatterplot testing process above, it does not show a pattern of dots on the scatterplot scattered between the number 0 and below the number 0, and these points do not form a certain pattern, such as regular, wavy, widened, or narrowed. So it can be said that the heteroscedasticity scatterplot test does not occur heteroscedasticity so that further regression analysis tests can be carried out.

Linear Regression Analysis

To analyze the data from this study, linear regression analysis was used. This test aims to test the influence of the independent variable on the dependent variable in the same equation and test the hypothesis of the influence of the variable. The table below presents the results of multiple linear regression analysis.

Table 12. Multiple Linear Regression Analysis Test

Coefficients						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	25.627	1.731		14.808	.000
	Role Conflict	.241	.096	.273	-.666	.014
	Role Ambiguity	-.082	.124	-.098	-2.510	.508
	Ethical Sensitivity	-.331	.109	-.469	3.033	.003

a. Dependent Variable: Auditor Performance

Source: SPSS 25 Data Processing

Table 11 can be seen, where the calculated T value is -0.666 with a significance of $0.014 < 0.05$. Role ambiguity was found to have a negative and significant effect on audience performance, with a T value of -2.510 and a significance level of $0.008 < 0.05$. The logic of the principle is known to have a positive and significant effect on the performance of researchers with a T value of 3.033 and a significance of $0.003 < 0.05$. This shows how role conflict can undermine an auditor's ability to work and lead to poor performance because of the stress he or she is experiencing. The ambiguity of roles can confuse auditors because of the uncertainty of the roles performed. While ethical sensitivity can improve the norms of auditors and can provide a sense of security in the workplace.

Moderating Regression Analysis

In the research conducted, analytical techniques in the form of moderating regression analysis were used which is an analytical strategy that maintains the integrity of the sample by providing a foundation for controlling the influence of moderator variables. This technique is carried out with the aim of investigating the auditor's views on the influence of role conflict, role ambiguity, and ethical sensitivity, with intellectual intelligence acting as a moderator variable. Test findings are arranged according to difficulties and assumptions to form conclusions.

Tabel 13. Moderating Regression Analysis

Equation		F (Sig)	R ²	Result	Conclusion
1	$Y = \alpha + \beta_1 X_1 + e$			There is an influence between Role Conflict and Y	Not Supported
	$Y = 23,796 + 0,045 + e$	0,208	R ²		
	Sig. (0,0000) (0,650)	0,650	0,010		
2	$Y = \alpha + \beta Z + \beta_1 X_1 + e$			Intellectual Intelligence moderates the effect of Role Conflict on Auditor Performance	Not Supported
	$Y = 14,081 + 0,097 + 0,444$	9,647	R ²		
	Sig. (0,0000) (0,282)	0,000	0,178		
3	$Y = \beta_0 + \beta_1 X_1 + \beta_4 X_4 + \beta_5 X_1 + e$			Intellectual Intelligence moderates the effect of Role Conflict on Auditor Performance	Not Supported
	$Y = 33,471 + 0,944 + 0,498 + 0,051$	7,372	R ²		
	Sig. (0,010) (0,162)	0,000	0,193		
4	$Y = \alpha + \beta_2 X_2 + e$			There is an influence between role ambiguity on auditor performance	Supported
	$Y = 29,194 + 0,394$	20,073	R ²		
	Sig. (0,0000) (0,0000)	Sig. 0,000	0,193		
5	$Y = \alpha + \beta_2 X_2 + \beta_4 X_4 + e$			Intellectual Intelligence moderates the effect of Role Ambiguity on Auditor Performance	Supported
	$Y = 21,950 + 0,299 + 0,312$	15,892	R ²		
	Sig. (0,0000) (0,0001)	Sig. 0,000	0,271		
6	$Y = \alpha + \beta_2 X_2 + \beta_4 X_4 + \beta_6 X_2 + e$			Intellectual Intelligence moderates the effect of Role Ambiguity on Auditor Performance	Supported
	$Y = 11,615 + 0,577 + 0,834 + 0,045$	11,473	R ²		
	Sig. (0,124) (0,341)	Sig. 0,000	0,282		

Source: SPSS 25 Data Processing

To obtain overall results from the data processing in the table above, hypothesis testing is conducted using the following Moderating Regression Analysis.

From equation one in the table above, the adjusted r square value is 0.010, meaning the role conflict variable only accounts for 1% of the capability, indicating that the auditor

performance variable, which is the dependent variable, is influenced by the role conflict variable. Furthermore, the coefficient value of 0.45 with a significance of 0.650 indicates an influence between role conflict and auditor performance.

From measurements two and three in the table above, the adjusted r square variable coefficients are 0.178 and 0.193, respectively, showing an increase in the second equation. Therefore, we can see that the value of the adjusted r square solution has increased. Previous research findings explained that role conflict does not affect audience performance, as seen in equations one, two, and three, where intellectual intelligence does not mitigate the change of role conflict on audience performance.

The adjusted r square of 0.193 in equation four in the table above means the role ambiguity variable only explains 19.3% of the auditor performance variable (Y), concluding that the role ambiguity variable can explain the auditor performance variable (Y). The second finding has a coefficient value of 0.394 and a significance value of 0.000, indicating that role ambiguity impacts employee performance.

In the table above, equations five and six are used to calculate the increase in the fifth equality value, with adjusted r square values of 0.271 and 0.282, indicating that the adjusted r square value has increased. It is known from the previous equation, four, which revealed that role ambiguity affects employee performance, implying that intellectual intelligence moderates role ambiguity towards auditor performance.

The modified r square value of 0.228 in equation seven from the table shows that the work stress variable only explains 22.8% of the auditor performance variable (Y), meaning the ethical sensitivity variable can explain the auditor performance variable (Y). The second finding has a coefficient value of 0.379 and a significance value of 0.000, showing an influence of both variables, ethical sensitivity, and auditor performance.

Equations eight and nine are used to provide an assessment of equation eight, where the adjusted r square value is 0.264, and the adjusted r square equation is 0.285. Thus, the adjusted r square has increased. And equations eight and nine in the table above are used to calculate the value increase for equation eight, with adjusted r square values of 0.264 and 0.285. And from equation seven, it can be seen and known that there is an influence between ethical sensitivity and auditor performance. Therefore, it can be concluded that intellectual intelligence moderates ethical sensitivity towards auditor performance.

Discussion

The Influence of Role Conflict on Auditor Performance

Based on the findings of the study, it is evident that the first hypothesis was rejected, indicating a negative and significant influence of role conflict on auditor performance. Role Conflict, stemming from differing demands, time constraints, and limited resources, can create conflicts that decrease auditor performance (Afifah et al., 2015; Shabil, 2018; Kenneth J. Smith, 2017). When an auditor faces differing demands, from adhering to professional standards, ethics, and client expectations to overlooking various findings deviating from accepted accounting standards, auditors are often forced to make joint decisions impacting audit quality (Harber et al., 2020). Those who are several expectations from investors, creditors, and even the government towards auditors. Meanwhile, clients expect auditors to

overlook manipulations in the company's financial statements (Akther & Xu, 2020). Limited resources and the short amount of time to complete audits can also create unhealthy competition among auditors and cause job stress (Shabil, 2018; Abdo et al., 2022). This condition leads to deteriorating relationships among audit team members and negatively affects audit work outcomes. Finally, auditors often have to audit several corporate clients with different audit teams. Working with different teams requires an auditor to adjust to different work rhythms (Bouzguenda, 2018; Robbins & Judge, 2017). Moreover, different audit teams have varying levels of competence and coherence. As a result, auditors working with several teams at different times experience a level of stress that can decrease their performance and lead to poor work quality (Hair et al., 2021; Jillian Alderman, 2017). Overall, role conflict causes each auditor to compete without prioritizing teamwork, negatively impacting the audit outcomes. This finding aligns with (Alissa et al., 2014; Duh et al., 2018), arguing that role conflict negatively and significantly affects auditor performance. This study contradicts (Faucett et al., 2013), which argues that role conflict has beneficial effects and acts as a sort of incentive from two independent groups allowing participants to comply with all group regulations mutually.

The Influence of Role Ambiguity on Auditor Performance

Based on the research findings, it is evident that the second hypothesis was rejected, meaning role ambiguity has a negative and significant effect, indicating various factors influence ambiguity on auditor performance. Role ambiguity often becomes a problem affecting the quality of auditor performance, typically indicating poor performance standards yet must still be performed as an auditor, causing organizational personnel to interpret performance metrics that can be ambiguously accepted (Jui & Wong, 2013). Role ambiguity becomes a barrier for auditors to improve their performance as an auditor, hindering and weakening job satisfaction, and can result in continuous auditor turnover (Zahmatkesh & Rezazadeh, 2017; Sambracos & Ramfu, 2014). The more employees experience role uncertainty, the lower their performance (Nouri & Parker, 2020). Someone unclear about their role will feel anxious, lack confidence, and feel unable to complete the work they are responsible for within a company, thus triggering a decline in their performance quality (Ni et al., 2015; Rhee et al., 2020). An auditor believes that what they are doing is not right, and they will not be confident in their abilities. This finding aligns with (Griffith et al., 2015) showing that role ambiguity negatively and significantly affects auditor performance. However, this study disagrees with (Arora & Raj, 2020) stating that role ambiguity has a positive and significant effect, referring to how an auditor seeks clarity regarding job expectations and techniques to meet the planned expectations.

The Influence of Ethical Sensitivity on Auditor Performance

Based on the research findings, it is evident that the third hypothesis was accepted, meaning ethical sensitivity has a positive and significant effect on auditor performance. This statement is as proposed by (Gusti et al., 2018) where an auditor makes decisions by applying ethical sensitivity to enhance performance. Standards and ethics profession guidelines significantly help auditors face dilemmas in their profession (Afifah et al., 2015). It's crucial

as it drives the relationship between ethical sensitivity and behavior with an own conscious attitude to do something. The skill to assess something like morals and ethics in decision-making is known as making decisions with attention to ethical sensitivity, which is a critical factor in enhancing auditor performance (Ado et al., 2020). Understanding the code of ethics needs to be directed towards the auditor's attitudes and behaviors in maintaining the quality and professional image of auditors (Ismail & Rasheed, 2019). This code of ethics regulates the auditor's interactions with others, such as maintaining good relationships with clients (Brody et al., 2020). High ethical sensitivity encourages auditors to disclose fraud in

Concluding

The practical implications of this study are to provide a better understanding for companies and auditors about the factors that can affect an auditor's performance. By identifying these factors, companies can take actions to reduce role conflict and role ambiguity, as well as enhance the ethical sensitivity of auditors, enabling them to work more effectively. Additionally, this study indicates that intellectual intelligence can help in reducing the negative impact of role conflict on auditor performance. Therefore, training, or personal development related to intellectual intelligence could be an effective strategy to enhance the performance of auditors. Theoretically, this study contributes to the development of accounting and auditing literature, particularly in the Indonesian context. It also offers significant contributions to the development of work stress theory, rational choice theory, and intellectual intelligence theory in the field of accounting. However, there are some limitations to this study, such as the limited number of respondents, only 200 people from the BPKP office in Makassar, necessitating further studies with a larger sample of respondents in other areas to enhance the generalizability of the results. The findings of this study are highly beneficial for both academics and practitioners in the auditing and accounting fields. This research can help improve the effectiveness of auditor performance, thereby better achieving organizational goals.

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