THE EFFECT OF ROLE CONFLICT, ROLE AMBIGUITY, AND SELF EFFICACY ON AUDITOR PERFORMANCE

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ABSTRAK

Kata kunci:
Kinerja Auditor, Konflik Peran, Ambiguitas Peran, Efikasi Diri

Penelitian ini bertujuan untuk menguji dan membuktikan secara empiris pengaruh konflik peran, ambiguitas peran, dan self-efficacy terhadap kinerja auditor. Sampel penelitian adalah 101 auditor dari kantor akuntan publik di Jakarta. Metode analisis dalam penelitian ini menggunakan analisis regresi linier berganda. Hasil penelitian menunjukkan bahwa (1) konflik peran berpengaruh positif terhadap kinerja auditor (2) ambiguitas peran berpengaruh positif terhadap kinerja auditor (3) self-efficacy berpengaruh positif terhadap kinerja auditor.

ABSTRACT

Keywords :
Auditor Performance, Role Conflict, Role Ambiguity, Self Efficacy

This study aims to test and empirically prove the influence of role conflict, role ambiguity, and self-efficacy on auditor performance. The research sample was 101 auditors from public accounting firms in Jakarta. The analytical method in this study uses multiple linear regression analysis. The results showed that (1) role conflict had a positive affected auditor performance (2) role ambiguity had a positive effect on auditor performance (3) self-efficacy had a positive effect on auditor performance.

INTRODUCTION

The performance and track record of auditors will be affected by the good or bad audits they perform. Auditors play an important role in providing assurance of financial statements. The guarantee is expressed in the opinion stating that the client's financial statements are accurate. Auditor's opinion on the financial statements to be used by users of financial statements to make decisions (Mindarti, 2015). As a professional individual, the auditor recognizes responsibility for the management and organization of the client and for peers including for behavior, even if it is a personal sacrifice (Mardijuwono & Subianto, 2018). Auditors must follow auditing standards in performing their duties. These guidelines include general guidelines, fieldwork guidelines, reporting guidelines, and the accountant's code of ethics. Auditing standards become guidelines for auditors in carrying out their duties. Public accountants working as independent auditors should follow these guidelines. (Arens & Loebbecke, 2013).

Unfavorable working conditions have an impact on the performance of Auditors which can erode public confidence in Public Accountants as an independent party in auditing financial

statements. The Minister of Finance of the Republic of Indonesia did not impose restrictions on the KAP/AP permit at the end of 2018, and it was frozen until September 2019. The license is frozen for a reason, the AP concerned has not fully implemented the control of information systems related to customer data and Journal applications that control PT. SNP finance. As the term" as smart as a squirrel jumping, it will definitely fall too " very accurately describes the state of PT SNP Finance. Finally, the collateral that has been tampered with is revealed. According to www.katadata.co.id, OJK has long suspected that PT SNP Finance's financial statements contain irregularities. This case is just one example of the dark profession of auditor. If we follow the common thread, various factors can affect the auditor's performance. Role conflict, role ambiguity, and self-efficacy are some of these factors. Because of the negative impact on individual behavior, such as the occurrence of many jobs and decreased job satisfaction. (Ndururu, Hardi, & Wiguna, 2019)

The theory of Planned Behavior (TPB) is a development of Fishbein and Ajzen's Theory of Reasoned Action (TRA), first proposed in 1975. The theory of Planned Behavior (TPB) is based on the assumption that humans typically behave according to common sense considerations, that humans will take available information about available behavior and consider the consequences of that behavior implicitly or explicitly. Man is a social being. This shows that humans live side by side with each other. A person's life will require the help of other people. One person's actions will affect the actions of others. The Auditor cannot work without the help of colleagues in the same organization, as can be seen from this relationship. Where within the organization there is a mutually agreed culture that governs the behavior of auditors.

Auditors may face role conflicts while performing their duties. Role conflict occurs when the expectations communicated to individuals within the organization differ from those communicated to others both within and outside the organization (Fanani, Hanif, & Subroto, 2008). In terms of emotional consequences, such as high work-related stress, job satisfaction, and lower performance, the potential effects of role conflict and role ambiguity are vulnerable, for both individuals and organizations (Fanani, Hanif, & Subroto, 2008). Several studies related to the conflict of roles and performance of auditors have been conducted, such as research (Susanti, 2017) find the influence of the perceived role conflicts of auditors on their performance. Different research results were found by (Cendana & Suaryana, 2018) found that role conflicts had no effect on auditor performance.

Role ambiguity occurs when an auditor works in an unclear division of labor system, resulting in less than optimal work results due to auditor stress at work. Role ambiguity can cause stress in the workplace and prevent auditors from performing their duties. The absence of predictability of results or responses to one's own behavior, as well as the presence or clarity of necessary behaviors, is known as role ambiguity. It is often an environmental input that serves to guide behavior and provide knowledge about the appropriateness or not of behavior. (Akbar, 2017).

The auditor's Self-efficacy, or confidence in his or her ability to complete the audit assigned to him or her. Research conducted by Kristiyanti (2015), Wiguna (2014) and Afifah (2015) shows that self-efficacy has a significant positive effect on auditor performance. This means that the higher the confidence (self-efficacy), the more improve the performance of auditors. According Supartini et al. Research (2017), self-efficacy has a positive and significant effect on auditor performance, meaning that auditors with high self-efficacy outperform auditors with low self-

efficacy. This contradicts the findings of Herliansyah (2017) that self-efficacy has a negative and significant effect on auditor performance. This means that a high level of self-efficacy does not encourage or allow self-confidence to be able to get more done in a certain period of time.

This study is a replication of the research Febita Agustina Ndururu, Hardi, and Meilda Wiguna there are differences in research research Year, location, population, sample and grand theory. The purpose of this study to see the effect of Role of Conflict, Role of Ambiguity, and Self Efficacy on auditor performance. The results of this study are expected to contribute to improving the performance of auditors.

LITERATURE REVIEW
Theory of Planned Behavior (TPB)

The Theory of Planned Behavior is an extension of The Theory of Reasoned Action (TRA) developed by Icek Ajsen and Martin Fishbein (1980). TPB is the intention of an individual to perform a certain behavior. The intention is assumed to capture the motivational factors that influence the behavior, which is an indication of how hard a person wants to try, or how much effort they plan to use in order to create the behavior. The general rule is, the stronger a person's intention to engage his behavior, the more likely it is to be realized (Arman, 2018). All related beliefs (behavioral, normative, and control) play a role in intention formation (Ajzen 2011). Accumulated beliefs reflect a person's intention to engage in a particular behavior. Related beliefs have generally been operationalized in a similar way in studies that have used TPB to understand teachers ' intentions to practice in an inclusive way in the classroom (e.g. Ahmad, Sharma, and Deppeler 2014; Yan and Sin 2014).

THEORETICAL FRAMEWORK AND HYPOTHESES
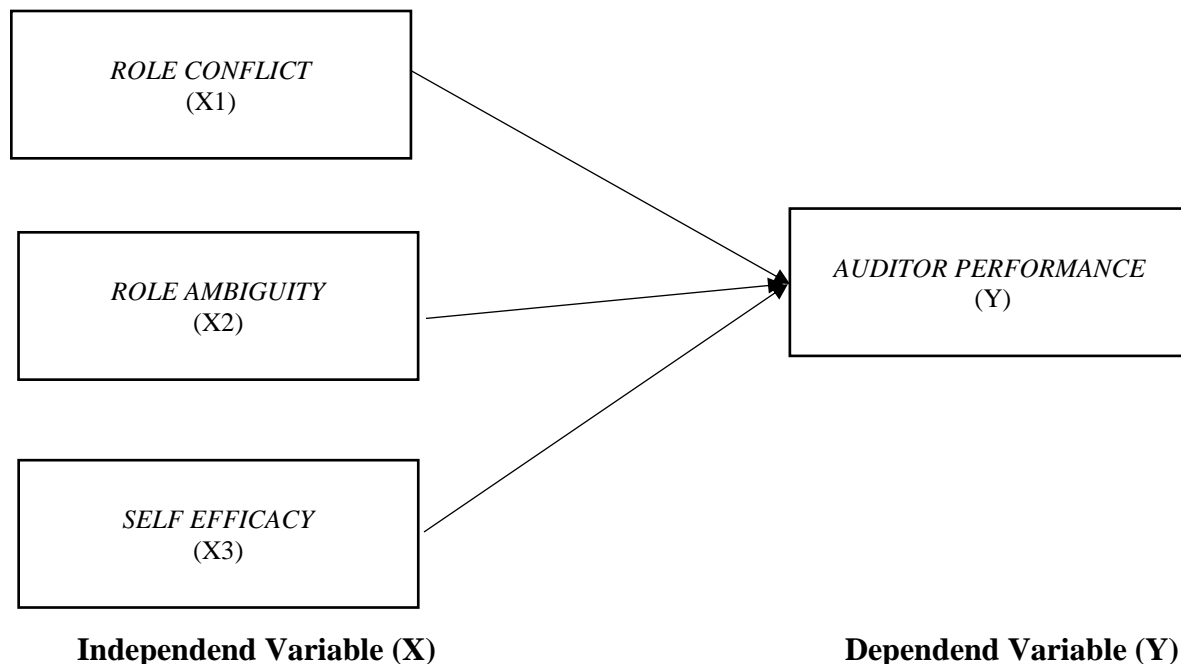
Independend Variable (X)   **Dependend Variable (Y)**

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

The Effect of Role Conflict on Auditor Performance
(Fanani, Hanif, & Subroto, 2008) role conflict can occur when there are two different commands at the same time and between two different commands. This role conflict can cause the quality of work to decrease because it is not followed by a high concentration in carrying out the work. According To Rebele, J. E., & Michaels, R. E. (1990), role conflict is defined as the degree of mismatch of the expectations communicated by the role sender to the role obligated.

If associated with The Theory of Planned Behavior that became the foundation in this study with the role of conflict which is a factor that is the mismatch of expectations that will make the auditor's own performance becomes less good. Mentioned discrepancies between role sender expectations for mandatory roles are defined as role conflicts. When client expectations for audit testing time differ from company expectations, for example, independent auditors may face role conflicts (Gregson, 1990). Auditors are faced with potential role conflicts in performing their duties. Role conflicts arise due to the mismatch between the expectations that individuals convey within the organization with others inside and outside the organization (Agustina L. 2., 2005). The potential effects of role conflict are particularly sensitive, both for individuals and organizations in the sense of emotional consequences, such as high work pressure, job dissatisfaction and lower performance (Fanani, Hanif, & Subroto, 2008). Role conflicts can make the auditor feel uncomfortable at work and decrease his motivation. This situation will negatively affect the auditors and will degrade their overall performance.
Based on the summary of the theory above and the results of previous research, the hypotheses built are:
Hypothesis 1: Role Conflict has a Negative Effect on Auditor Performance

The Effect of Role Ambiguity on Auditor Performance
The clarity of duties and responsibilities assigned to managers will greatly determine the ability of managers to carry out their managerial duties. In other words, the lower a manager's Role Ambiguity, the more likely he is to achieve high performance (Puspaningsih, 2015). Rebele & Michaels (1990) stated that role ambiguity refers to a lack of clarity about job expectations, methods for meeting known expectations, and/or the consequences of a particular job or role. If it is associated with the Theory of Planned Behavior, the factor that triggers this Role Ambiguity occurs is the lack of clarity of the tasks given so that it can make the auditor's performance decrease. Performance employees in organizations experience more role ambiguity than they experience. Individuals who are faced with role ambiguity will feel anxious, dissatisfied, and do their work less effectively than others, thereby reducing their performance. Role ambiguity, according to (Agustina L. , 2009) hinder opportunities to improve job performance, reduce job satisfaction, and increase employee turnover.

(Maritha, 2014) conducted several studies on the effect of role ambiguity on auditor performance. The variable role ambiguity has a negative effect on auditor performance, according to this study. The same conclusion is drawn from the research (Hanna, Elizabeth, & Firnanti, 2018), who found that role ambiguity had a negative impact on auditor performance.
Based on the summary of the theory above and the results of previous research, the hypotheses built are:
Hypothesis 2: Role Ambiguity Negatively Affects Auditor Performance

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

The Effect of Self-Efficacy on Auditor Performance
Self-efficiency is a person's belief about his chances of successfully achieving a certain task (Kreitner and Kinicki 2003). According to Philip and Gully (1997), Self-efficiency can be regarded as a personal factor that distinguishes each individual and changes in self-efficacy can cause changes in behavior, especially in completing tasks and goals. His research found that self-efficiency is positively related to goal setting. Individuals who have high self-efficiency will be able to complete work or achieve certain goals, they will also try to set other goals that are high.
If it is associated with the Theory of Planned Behavior, the factor that influences the occurrence of self-efficacy is the belief in high success that makes the auditor's performance increase. Self-efficacy refers to an individual's belief in his or her capacity to carry out the behaviors necessary to result in the achievement of a particular performance (Afifah, Sari, Anugerah, & Sanusi, 2015) Self-efficacy reflects belief in the ability to exercise control over one's own motivation, behavior, and social environment. If it is associated with the Theory of Planned behavior, someone who has high self-efficacy towards his success is a motivational factor that influences auditor behavior so that with high self-efficacy the auditor's performance will be better.
Self-efficacy has a positive effect on auditor performance, according to research conducted by Kristiyanti (2015) which has been proven to be true or acceptable. That is, if an auditor has a high level of self-efficacy or self-confidence, he can develop a strong personality, reduce stress, and not be easily influenced, thus enabling him to perform well. However, it is different from research (Gultom, 2015) which states that self-efficacy has no significant effect on auditor performance. This study explains that the high level of self-efficacy of an auditor cannot encourage confidence to be able to complete more work in a certain period of time and does not allow him to provide various constructive suggestions on how an audit work should be carried out effectively. also helps auditors to increase their confidence in producing quality work.
Based on the summary of the theory above and the results of previous research, the hypotheses built are:
Hypothesis 3: Self-Efficacy has a positive effect on Auditor Performance

METHOD
Research design
This study aims to analyze the causal relationship used to explain the effect of the independent variables, namely Role Conflict, Role Ambiguity, and Self Efficacy on the dependent variable, namely auditor performance.

Operational Definition and Measurement of Variables
In this study there are independent variables, and dependent variables. The independent variables in this study are Role Conflict, Role ambiguity, and Self Efficacy. While the dependent variable in this study is Auditor Performance. Auditor performance variable was measured using an instrument developed by researchers from the Dwilita and Azhar instrument (2011). Role Conflict variable was measured using the instrument used by Zaenal Fanani (2008). Role Ambiguity variable was measured using an instrument developed by Zaenal Fanani (2008) . The

variable Self-Efficacy was measured using an instrument developed by Chen et al. Populasi dan Sampling

The sample in this study is a public accountant who works at a public accounting firm in the Jakarta area. The method used by the researcher in selecting the sample is purposive sampling. Purposive sampling is one type of sampling technique commonly used in scientific research. Purposive sampling is a sampling technique by determining certain criteria (Sugiyono, 2008). In this study, several criteria were determined for the respondents:

- Samples are auditors who work in all public accounting firms in the Jakarta area.
- Auditors who have a minimum educational background of D3
- Auditors with at least 2 years of work experience

The criteria used are at least the respondent has worked as an auditor for 2 years, if those who fill out this questionnaire are those who have worked for less than 2 years, they can continue to fill it but will not understand the questions given due to lack of experience related to Role Action, Role Ambiguity, and Self-Efficacy. Choosing a population and sampling in the Jakarta area because the researcher resides in Jakarta and has a minimum educational background of D3 because one of the requirements to become an auditor is a minimum of D3 education.

Data Collection Technique

The data collection technique used in this study used a survey method through the distribution of questionnaires. From the data obtained by distributing questionnaires to respondents, namely auditors at KAP in the Jakarta area. The questionnaire was adopted from a thesis research entitled "The Influence of Role Conflict, Role Ambiguity, Role Overload, Job Tension, Individual Work Environment and Excessive Administrative Work on Burnout" which was researched by Sendy Kusumawati Raharja.

Data Analysis

The data analysis technique used is multiple linear regression. The data collected was processed with the help of a computer program, namely SPSS version 20.0 for Windows. Multiple linear regression is used to determine whether there is an effect of the independent variable on the dividend variable (Ghozali, 2011). The relationship is measured by the regression equation model, namely:

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$$

Description:
Y: Kinerja auditor
a: Konstanta
$\beta_1…\beta_3$: Koefisiensi Regresi
X1 : Role Conflict
X2 : Role Ambiguity
X3 : Self Efficacy
ε : error

RESULTS AND DISCUSSION
Characteristics of Respondents
Researchers distributed 100 questionnaires to auditors in the Jakarta area. The following is a profile of 101 auditor respondents who have answered all questions on the questionnaire and are identified in the name of the Public Accounting Firm (KAP), gender, age of the respondent, last education, length of service, and current position.

Table 1
Public Accounting Firm Name Data

Public accouting firm	Frequency	Percentage
Andri & Luthfi, M.Ak	3	3,0
KAP Kumalahadi, Kuncara, Sugeng Pamudji & Rekan	2	2,0
BKR International	5	5,0
KAP Dra. Suhartati & Rekan	10	9,9
EY	10	9,9
KAP Annas Cahyadi	6	5,9
PWC	7	6,9
KAP Indartato Waluyo	7	6,9
KAP KKSP & Partner Jakarta	5	5,0
KAP Kosasih, Nurdiyaman, Mulyadi Tjajo dan Rekan	6	5,9
KAP Tjahjadi & Tamara	5	5,0
KAP Morhan & Partner	7	6,9
BDO Indonesia	5	5,0
KAP Trisno, Adams, dan Rekan	8	7,9
KAP Janses	10	9,9
KAP AGUS WAHJONO	5	5,0
TOTAL	101	100,0

Based on the table above, it can be seen that the majority of respondents work at KAP Dra Suhartati & Partners, EY and KAP Jansen with a percentage of 9.9% or as many as 10 respondents in each KAP. While the least respondents are those who work at KAP Kumalahadi, Kuncara, Sugeng Pamudji & Partners with a total of 2 respondents or 2%.

Table 2
Respondent Gender

Gender	Frequency	Percentage
Male	43	42,6
Female	58	57,4
Total	101	100,0

Based on the table above, it can be seen that respondents with female gender have the highest number, namely 58 respondents or 57.4%, followed by respondents with male sex as many as 43 respondents or 42.6%. Through the respondents above, it can be concluded that female respondents dominate this study.

Table 3

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

Respondent Age

Age	Frequency	Percentage
< 25 tahun	53	52,5
25,1 tahun-35 tahun	37	36,6
35,1 tahun-45 tahun	8	7,9
>55 tahun	3	3,0
Total	101	100,0

Based on the table above, it can be seen that the majority of respondents are in the <25 years period with a total of 53 respondents or 52.2%. After that, the second largest number of respondents were respondents with an age range of 25.1 years-35 years with a total of 37 or 36.6% respondents. Next, respondents with an age range of 35.1 years-45 years were 8 respondents or 7.9%, and respondents aged > 55 years were 3 respondents or 3%. Through the data table in the table above, it can be concluded that this study was dominated by respondents with an age range of <25 years.

Table 4
Educational Background

Education Background	Frequency	Percentage
D3	1	1,0
S1	62	61,4
S2	34	33,7
S3	4	4,0
Total	101	100,0

Based on the table above, it can be seen that most of the respondents were at the last education level of S1 as many as 62 respondents or 61.4%. After that, 34 respondents, or 33.7%, followed with the last education Master degree. Respondents with the latest education in S3 who filled out this questionnaire were 4 respondents or 4%. Meanwhile, respondents who have a D3 final education are 1 respondent or 1%.

Table 5
Length of Work

Length of Work	Frequency	Percentage
< 5 Tahun	53	52,5
5,1 tahun-10 tahun	34	33,7
10,1 tahun-15 tahun	11	10,9
15,1 tahun-20 tahun	2	2,0
>20 tahun	1	1,0
Total	101	100,0

Based on the table above, it can be seen that the majority of respondents are those who have worked for <5 years with a total of 53 respondents or 52.5%. Furthermore, there are respondents who work for a period of 5.1 years-10 years totaling 34 respondents or 33.7%. Meanwhile, the

least respondents are those who work in the period 15.1 years-20 years and > 20 years with a total of 2 and 1 respondent respectively with a percentage of 2% and 1% for each period.

Table 6
Current Position

Current Job Position	Frequency	Percentage
Junior Auditor	66	65,3
Senior Auditor	31	30,7
Manager	4	4,0
Total	101	100,0

Based on the table above, it can be seen that the most respondents are those who currently serve as junior auditors with a total of 66 respondents or 65.3%. Furthermore, a total of 31 respondents or 30.7% held positions as Senior auditors. Respondents with the least number of respondents in this study were those who held the position of Manager with a total of 4 respondents or 4.0%. Respondents who did not fill out the questionnaire were partners.

Research Result
- **Data Quality Test Results**

Table 7
Auditor Performance Validity Test Results

Correlations

		Y1	Y2	Y3	Y4	Y5	TOTAL Y
Y1	Pearson Correlation	1	,385**	,317**	,240*	,379**	,632**
	Sig. (2-tailed)		,000	,001	,016	,000	,000
	N	101	101	101	101	101	101
Y2	Pearson Correlation	,385**	1	,319**	,401**	,460**	,719**
	Sig. (2-tailed)	,000		,001	,000	,000	,000
	N	101	101	101	101	101	101
Y3	Pearson Correlation	,317**	,319**	1	,527**	,411**	,741**
	Sig. (2-tailed)	,001	,001		,000	,000	,000
	N	101	101	101	101	101	101
Y4	Pearson Correlation	,240*	,401**	,527**	1	,454**	,716**
	Sig. (2-tailed)	,016	,000	,000		,000	,000
	N	101	101	101	101	101	101
Y5	Pearson Correlation	,379**	,460**	,411**	,454**	1	,763**
	Sig. (2-tailed)	,000	,000	,000	,000		,000
	N	101	101	101	101	101	101
TOTAL Y	Pearson Correlation	,632**	,719**	,741**	,716**	,763**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	
	N	101	101	101	101	101	101

**. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

Based on the results of the SPSS above, the Y variable can be seen that the significance value of Y1.1, Y1.2, Y1.3, Y1.4 and Y1.5 is less than 0.05. Therefore, all questions on the Y (Auditor Performance) variable can be said to be valid.

Table 8
Role Conflict Validity Test Results

Correlations

		X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	TOTAL X1
X1.1	Pearson Correlation	1	,583**	,671**	,523**	,570**	,399**	,819**
	Sig. (2-tailed)		,000	,000	,000	,000	,000	,000
	N	101	101	101	101	101	101	101
X1.2	Pearson Correlation	,583**	1	,551**	,585**	,520**	,441**	,807**
	Sig. (2-tailed)	,000		,000	,000	,000	,000	,000
	N	101	101	101	101	101	101	101
X1.3	Pearson Correlation	,671**	,551**	1	,498**	,616**	,394**	,810**
	Sig. (2-tailed)	,000	,000		,000	,000	,000	,000
	N	101	101	101	101	101	101	101
X1.4	Pearson Correlation	,523**	,585**	,498**	1	,369**	,214*	,704**
	Sig. (2-tailed)	,000	,000	,000		,000	,031	,000
	N	101	101	101	101	101	101	101
X1.5	Pearson Correlation	,570**	,520**	,616**	,369**	1	,480**	,784**
	Sig. (2-tailed)	,000	,000	,000	,000		,000	,000
	N	101	101	101	101	101	101	101
X1.6	Pearson Correlation	,399**	,441**	,394**	,214*	,480**	1	,639**
	Sig. (2-tailed)	,000	,000	,000	,031	,000		,000
	N	101	101	101	101	101	101	101
TOTAL X1	Pearson Correlation	,819**	,807**	,810**	,704**	,784**	,639**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	
	N	101	101	101	101	101	101	101

**. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

Based on the SPSS results above, the x1 variable can be seen that the significance value of x1.1, x1.2, x1.3, x1.4, x1.5 and x1.6 is smaller than 0.05. Therefore, all questions on the x1 or Role Conflict variable can be said to be valid.

Table 9
Role Ambiguity Validity Test Results

Correlations

		X2.1	X2.2	X2.3	X2.4	X2.5	TOTAL X2.
X2.1	Pearson Correlation	1	,647**	,685**	,663**	,661**	,900**
	Sig. (2-tailed)		,000	,000	,000	,000	,000
	N	101	101	101	101	101	101
X2.2	Pearson Correlation	,647**	1	,483**	,611**	,460**	,777**
	Sig. (2-tailed)	,000		,000	,000	,000	,000
	N	101	101	101	101	101	101
X2.3	Pearson Correlation	,685**	,483**	1	,508**	,529**	,797**
	Sig. (2-tailed)	,000	,000		,000	,000	,000
	N	101	101	101	101	101	101
X2.4	Pearson Correlation	,663**	,611**	,508**	1	,526**	,804**
	Sig. (2-tailed)	,000	,000	,000		,000	,000
	N	101	101	101	101	101	101
X2.5	Pearson Correlation	,661**	,460**	,529**	,526**	1	,788**
	Sig. (2-tailed)	,000	,000	,000	,000		,000
	N	101	101	101	101	101	101
TOTAL X2.	Pearson Correlation	,900**	,777**	,797**	,804**	,788**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	
	N	101	101	101	101	101	101

**. Correlation is significant at the 0.01 level (2-tailed).

Based on the results of the SPSS above, the x2 variable can be seen that the significance value of x2.1,x2.2, x3.3,x4.4, x5.5 is smaller than 0.05. Therefore, all questions on the X2 or Role Ambiguity variable can be said to be valid.

Table 10
Self Efficacy Validity Test Results

Correlations

		X3.1	X3.2	X3.3	X3.4	X3.5	TOTAL X3
X3.1	Pearson Correlation	1	,253*	,418**	,544**	,380**	,743**
	Sig. (2-tailed)		,011	,000	,000	,000	,000
	N	101	101	101	101	101	101
X3.2	Pearson Correlation	,253*	1	,342**	,473**	,358**	,677**
	Sig. (2-tailed)	,011		,000	,000	,000	,000
	N	101	101	101	101	101	101
X3.3	Pearson Correlation	,418**	,342**	1	,318**	,360**	,685**
	Sig. (2-tailed)	,000	,000		,001	,000	,000
	N	101	101	101	101	101	101
X3.4	Pearson Correlation	,544**	,473**	,318**	1	,318**	,749**
	Sig. (2-tailed)	,000	,000	,001		,001	,000
	N	101	101	101	101	101	101
X3.5	Pearson Correlation	,380**	,358**	,360**	,318**	1	,686**
	Sig. (2-tailed)	,000	,000	,000	,001		,000
	N	101	101	101	101	101	101
TOTAL X3	Pearson Correlation	,743**	,677**	,685**	,749**	,686**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	
	N	101	101	101	101	101	101

*. Correlation is significant at the 0.05 level (2-tailed).
**. Correlation is significant at the 0.01 level (2-tailed).

Based on the results of the SPSS above, the x3 variable can be seen that the significance value of x3.1,x3.2, x3.3,x3.4, x3.5 is smaller than 0.05. Therefore, all questions on the X3 (Self Efficacy) variable can be said to be valid.

Table 11
Reality Test Results
Y (Auditor Performance)

Reliability Statistics

Cronbach's Alpha	N of Items
,758	5

Y (Audit Performance) has a Cronbach's Alpha value of 0.758 > 0.60. It can be concluded that the statements used to measure these variables are reliable.

- **X1 (Role of Conflict)**

Reliability Statistics

Cronbach's Alpha	N of Items
,853	6

X1 (Role Action) has a Cronbach's Alpha value of 0.853 > 0.60. It can be concluded that the statements used to measure these variables are reliable.

- **X2 (Role of Ambiguity)**

Reliability Statistics

Cronbach's Alpha	N of Items
,871	5

X2 (Role Ambiguity) has a Cronbach's Alpha value of 0.871 > 0.60. It can be concluded that the statements used to measure these variables are reliable.

- **X3 (Self Efficacy)**

Reliability Statistics

Cronbach's Alpha	N of Items
,751	5

X3 (Self Efficacy) has a Cronbach's Alpha value of 0.751 > 0.60. It can be concluded that the statements used to measure these variables are reliable

Table 12
Descriptive Analysis Results

Descriptive Statistics

|	N	Minimum	Maximum	Mean	Std. Deviation
TOTAL Y	101	12	20	18,02	2,159
TOTAL X1	101	6	24	14,44	4,597
TOTAL X2.	101	5	20	9,85	3,662
TOTAL X3	101	9	20	18,07	2,113
Valid N (listwise)	101				

Based on the descriptive statistical table above, then:
a) For the Y variable (Auditor Performance) with a minimum value of 12 and a maximum value of 20 at. The average value for the Y variable is 18.02 with a standard deviation of 2.159.
b) For the variable X1 (Role of Conflict) with a minimum value of 6 and a maximum value of 24 at. The average value for the X2 variable is 14.44 with a standard deviation of 4.597. If viewed further, overall respondents agree with the statement that Role of Conflict has a positive effect on auditor performance.
c) For the variable X2 (Role of Ambiguity) with a minimum value of 5 and a maximum value of 20 at. The average value for the Y variable is 9.85 with a standard deviation of 3.662. If further dissected, overall respondents agree on the statement that Role of Ambiguity has a positive effect on auditor performance.
d) For the variable X3 (Self Efficacy) with a minimum value of 9 and a maximum value of 20 at. The average value for the X3 variable is 18.07 with a standard deviation of 2.113. If viewed further, overall respondents agree on the statement that Self Efficacy has a positive effect on auditor performance.
e)

Table 13
Classic Assumption Test Results
Histogram
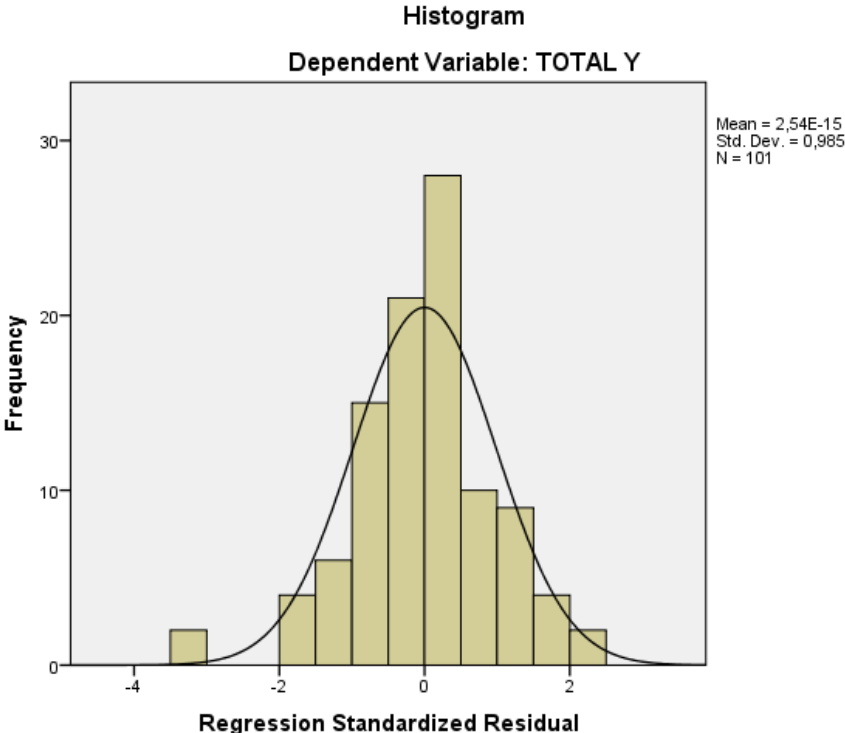
- **Normal P-Plot**

Normal P-P Plot of Regression Standardized Residual
Dependent Variable: TOTAL Y
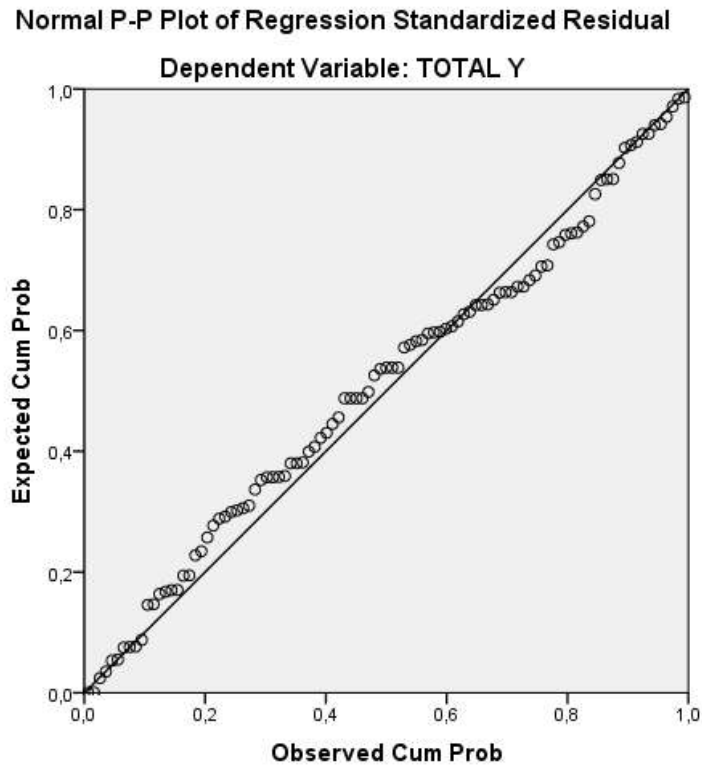
Based on the output chart above, we can see the histogram and plot charts. Where the histogram graph gives a distribution pattern that deviates to the right, which means the data is a normal distribution. In addition, the p-plot image shows that the dots follow and approach the diagonal line so that it can be concluded that the regression model meets the classical assumptions. To ensure that the data is normally distributed or not, other methods can be used, namely using the Kolmogorov Smirnov formula normality method as follows:

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		101
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	1,30149269
Most Extreme Differences	Absolute	,068
	Positive	,062
	Negative	-,068
Test Statistic		,068
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.

Based on the table above, after performing outliers or data reduction, the results of the Asymp sig (2-tailed) value show that the number 0.200 is greater than 0.05, so it can be concluded that the research data has passed the normality test.

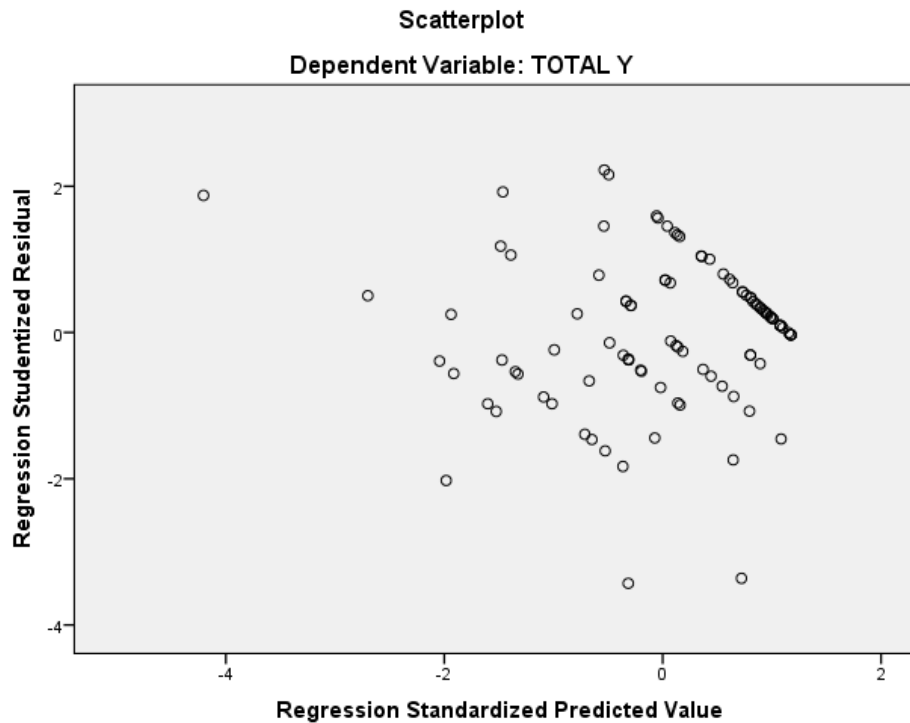**Table 14**
Multicollinearity Test Results

Coefficients[a]

		Collinearity Statistics	
Model		Tolerance	VIF
1	TOTAL X1	,581	1,722
	TOTAL X2.	,523	1,913
	TOTAL X3	,870	1,149

a. Dependent Variable: TOTAL Y

Based on the table above, the tolerance value of each research variable exceeds 0.10 and the calculated VIF value shows a number less than 10, so it can be concluded that the research data has passed the multicollinearity test.

Table 15
Heteroscedasticity test results

Scatterplot
Dependent Variable: TOTAL Y

Based on the scatter plot output above, it can be seen that the points are spread out and do not form a certain clear pattern. So it can be concluded that there is no heteroscedasticity problem.

Multiple linear regression
Table 16
Coefficient of Determination

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,798ᵃ	,636	,625	1,321

a. Predictors: (Constant), TOTAL X3, TOTAL X1, TOTAL X2.

Based on the table above, the variables Role Conflict (X1), Role Ambiguity (X2), and Self Efficacy (X3) have an influence of 62.5% on Audit Performance (Y), while the other 37.5% are influenced by other variables not explained in this study.

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

Table 17
f. test

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	296,572	3	98,857	56,611	,000[b]
	Residual	169,388	97	1,746		
	Total	465,960	100			

a. Dependent Variable: TOTAL Y

b. Predictors: (Constant), TOTAL X3, TOTAL X1, TOTAL X2.

Based on the table above, with N = 101 with the number of independent variables 3 having an Fcount value of 56.611 > 2.69 Ftable and a Sig value of 0.000 <0.05, it can be concluded that Role Conflict, Role Ambiguity and Self Efficacy have a simultaneous effect on Auditor Performance.

Table 18
t. test

Research Model: $Y = a + \beta1. RCon + \beta2.RAm + \beta3.$ Self Efficacy $Y = 4,962 + (-0,042)RCon + (-0,035)Ram + 0,775$Self Efficacy							
Variable	**Prediction**	**Unstandardized B**	**Standardized BETA**	**t**	**Sig.**	**Sig/2**	**Decision**
(Constant)		4.962		3,612	0,000	0,000	
RCon	+	-0,042	-0 090	-1,116	0,267	0,133	H1 Accepted
RAm	+	-0,035	-0,059	-0,698	0,487	0,243	H2 Accepted
Self Efficacy	+	0,775	0,759	11,564	0,000	0,000	H3 Accepted
Adjusted R2	0,625						
F Test	56,611						
F Sih	0,000						
Dependent Variable: Auditor Performance Source : SPSS 27							

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

From table 18, it is stated that the adjusted R² value is 0.625. So the variables Role Conflict, Role Ambiguity, and Self Efficacy have an influence of 62.5% on Auditor Performance, while others are influenced by other variables not explained in this study. Based on the table above, with a value of N = 101 has a Ttable value of 1984, then:

a) For the Role Conflict variable having a value of Tcount -1.116 < Ttable 1,984 with a Sig value of 0.267 > 0.05 and a B value of -0.042 in the negative direction, it can be concluded that Role Conflict has no effect on Auditor Performance. Based on H1 Role Action positive influence on Auditor Performance, then H1 is rejected.

b) For the Role Ambiguity variable which has a value of Tcount -0.698 < Ttable 1.984 with a Sig value of 0.487 > 0.05 and a B value of -0.035 in the negative direction, it can be concluded that X2 has no effect on Y. Based on H2 Role Ambiguity positive influence on Auditor Performance, then H2 is rejected.

c) For the Self-Efficacy variable has a Tcount value of 11.564 < Ttable 1.984 with a Sig value of 0.000 > 0.05 and a B value of 0.775 in a positive direction, it can be concluded that X3 has an effect on Y. Based on H2 Self Efficacy positive influence on Auditor Performance, then H3 is accepted.

CONCLUSIONS

The results of hypothesis testing and discussion that have been described previously, the authors conclude first, that Role Conflict has a positve effect on Auditor Performance. Second, Role Ambiguity has a positive effect on Auditor Performance. Finally, Self Efficacy has a positive effect on Auditor Performance.The results of this study are useful for companies to pay attention to auditor performance by providing clarity on the tasks being carried out and also increasing self-confidence through certain training courses so as to improve auditor performance.Based on the results of hypothesis testing and discussion and conclusions that have been described previously, the authors provide the following suggestions:

1. This research is expected to provide empirical evidence about the analysis of Auditor Performance on Role Conflict by giving clear orders or requests to the auditors,

2. This research is expected to be input for every Public Accounting Firm about the importance of understanding the factors that affect the performance of auditors.

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