



Research Paper

Effects of Independence Mediation on the Influence of Role Ambiguity, Role Conflict and Auditors' Competence Towards Internal Audit Quality

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ABSTRACT:- This study was conducted to test the mediating effect on the independence of the influence of Role Ambiguity, Role Conflict, and Competence of Audit Quality Auditor either directly or indirectly. This research was conducted at Inspectorate bodies throughout Central Sulawesi province. The populations in this study are all Inspectorate officers who act as auditors and never perform the examination. The selection of the sample in this study using purposive sampling technique in order to obtain information from an individual with the appropriate target. This study uses a quantitative approach in carrying out data analysis, the method of analysis used in the analysis of empirical data gathered researchers include (1) descriptive statistical analysis was intended to determine the frequency distribution of the answers of the questionnaire, and (2) the inferential statistical analyzes were used to test the research hypothesis Structural Equation Modeling (SEM). The results showed there is a significant mediating effect of independence between Role Ambiguity, Role Conflict, and Competence of Audit Quality Auditor.

Keywords:- Role Ambiguity, Role Conflict, Auditor Competence, Independence, Audit Quality

I. BACKGROUND

De Angelo (1981) describes the definition of the quality of audit services is the possibilities that the auditors will: (a) discover an error in their clients' accounting system; (b) report the errors. Meanwhile, the Auditor Standard of State Finance (SKPN) annex 3, paragraph 17, states that the amount of the benefits gained from the auditors' work is not situated in the findings reported or recommended made by the auditors but in the effectiveness of the settlement reached by the audited entities.

To date, the implementation of internal auditors' functions is still not optimal. It is indicated from the Supreme Audit Agency (BPK) which keeps finding the potential misuse of the usage of state finances year after year. For the second half of 2012 alone, Supreme Audit Agency discovered 12,947 cases with the potential state losses reached IDR 9.72 trillion (Indonesian Institute of Accountants, May 2013: 32). Out of that number, 3,990 cases were findings with financial impact, i.e. findings of non-compliance with the laws and regulations resulted in losses, potential losses, and lack of revenue. The number reached IDR 5.83 trillion. 4,815 cases were weaknesses in the SPI, while 1,901 cases were in the form of administrative deviances. The remaining 2,241 cases were related to spendthrift, inefficiency, and ineffectiveness of which total potential losses was IDR 3.88 trillion.

Within the last three years in the local government of Central Sulawesi Province, i.e. from 2010 to 2012, an increase happened in the management of the state financial based on BPK's auditor' report. Whereas in 2010, all local governments had not received WTP opinions. In 2011 there were three (3) local governments receiving WTP or by 25%, and in 2012 there were nine local governments receiving WTP opinions or by 75%. Despite the increases in the improvement of financial management, there are still BPK's findings.

Parigi Moutong Regency and Toli-Toli Regency received BPK's auditor results with the title Qualified Opinion (WDP) related to local government financial report in the fiscal year of 2012. According to Head of the Supreme Audit Agency of Republic of Indonesia of Central Sulawesi Representative, it indicates that the local government has not been optimal in conveying their reports. In Parigi Moutong Regency, the problem was found in the presentation of fixed asset balances at December 31st, 2012 amounted to IDR 1.36 trillions, yet

supported by the orderly administration of fixed assets, including the recording, inventory and statements. The condition resulted in a difference of IDR 129.33 billion. The same problem was also found in the Local Government reporting Toli-Toli. The presentation of fixed asset balances at December 31, 2012 amounting to IDR 1.96 trillion in has not been supported by fixed assets administration. The presentation of cash balance in Regional Cash at December 31st, 2012 was IDR 36.7 billion, however, there was IDR 59 million in the cash which was not in the control of Authorization of Regional Treasurer physically (KBRN: Supreme Audit Agency of Republic of Indonesia of Central Sulawesi Representative, 2013).

Auditors' result on Buol government related to the financial statements of fiscal year of 2012 states that the Supreme Audit Agency of Republic of Indonesia of Central Sulawesi Representative does not provides opinions or disclaimers. The Head of Supreme Audit Agency of Republic of Indonesia of Central Sulawesi Representative explains that the LKPD auditor' result of Buol Regency in 2012 contains weaknesses in the implementation of the Internal Control system, as many as 9 and 8 findings related to non-compliance of the regional government towards laws and regulations. Fixed asset balances at December 31st, 2012 amounted to IDR 1.23 trillion was unsupported by adequate administration of fixed assets (KBRN: Supreme Audit Agency of Republic of Indonesia of Central Sulawesi Representative, 2013).

By the virtue of Supreme Audit Agency of Republic of Indonesia, it can be concluded that those findings are associated with the effectiveness of the Internal Control System (SPI), non-compliance with laws and regulations, administrative deviances, spendthrift and inefficiencies. It can be avoided if the inspectorate officers can perform their functions well, capable of discovering, reporting or providing recommendations and monitoring the audits follow-up on the recommendations. It proves that the audit quality remains as a question of the public. Internal auditors have not optimally discovered errors, made recommendations and monitored the auditor's follow-up on the implementation of the recommendations. As found in annex 3, paragraph 17 of SKPN, it states that the amount of the benefits gained from the auditors' work is not situated in the findings reported or recommended made by the auditors but in the effectiveness of the settlement reached by the audited entities.

In conducting their tasks, APIP should possess independence. The competence of people making the audits will be worthless if they are nondependent in collecting and evaluating evidences (Arens et al., 2008). The implementation of independence will be cognitive in its environment. It will depend on the personal attitudes and commitment of internal auditors in the implementation of independence in carrying out their tasks and making assessments in the workplace.

II. THEORETICAL REVIEW

Kahn et al., (1964) introduced the theory of the role in the literature of organizational behavior. They state that an organizational environment may affect each individual expectation on their role behavior. The expectation involves norms or pressures to act in a certain manner. The individuals will receive the messages, interpret and respond them in a variety of manners. Problems will arise if to-be-sent messages are unclear, not straightforward, uneasily interpreted, and incompatible with the perceptions of the recipients. Such conditions result in role ambiguity.

Solomon et al., (1985) state that the role theory is an emphasis of the individuals' attitude as social actors who learn behaviors according to the positions occupied by the public. Each role desires distinctive behavior. Role Stress is essentially a condition in which each role has distinctive expectations and is affected by the expectations of others, whereas these expectations may collide, become unclear and complicate one's role, thereby, one's role may become vague, complicated, contradictory or impossible to meet (Agustina, 2009). Fogarty et al., (2000) state that there are registered three types of role stress, i.e. role conflict, role ambiguity and role overhead.

Role ambiguity emerges due to the lack, the absence of information or undelivered information (Cahyono, 2008). The role ambiguity is perceived if an employee does not obtain sufficient information in order to perform his/her tasks, or does not understand the expectations associated with a particular role. According Hutami (2010), the role ambiguity may arise in the work environment if one obtains insufficient information on the effective performance of a role. Therefore, an organization should have a clear description on the tasks and responsibilities of the work to be carried out by the employees. Bamber, et al (1989) suggest that factors related to the role ambiguity includes operating current coordination, violations in the chain of command, job description, and the adequacy in the flow of communication. The role ambiguity is resulted from a large number of work demands, time pressure in the tasks, and the uncertainty of the supervision by superiors which lead the employees to chop off and predict each of action themselves. Thereby, the supervision and coordination of various organizational sections are required to clarify the tasks and functions of each employee. According Rizzo et al, (1970), later developed by (Ahmad and Taylor, 2009) by employing six dimensions of ambiguity are; the Guidelines, Task, Authority, Responsibilities, Standards and Time.

Rizzo et al (1970: 155) defines the role conflict; “*role conflict is defined of congruency-in congruency or compatibility-incompatibility in the requirement of the role, where congruency or compatibility is judged relative to a set of standards or conditions which impinge upon role performance*”. From the above definition, it can be interpreted that role conflict can be defined in the dimension of compatibility-incompatibility or appropriateness – non-appropriateness in terms of role requirements, whereas the compatibility or appropriateness is relative on the basis of a set of standards or conditions regarding the role’s performance standards. Role conflict occurs when one has multiple contradicting roles or when a single position possesses conflicting potential expectations. Every role refers to an identity defining whom and how the employees should act in a particular situation (Siegel and Marcon, 1989). Rizzo et al. (1970) divides the role conflict associated with the internal auditors into three types; inter-role conflict, intra-sender role conflict and personal role conflict. The auditors should use their skills and knowledge in the planning of audits. The skills and knowledge of the auditors are derived from audit environment cognitive, including accounting competency, audit experience, professional learning, and business turbulence (Chanruang and Ussahawanitchakit, 2011). Accounting competencies and skills are introduced in professional audit (Malthus and Fowler, 2009). The auditors should understand the accounting standards, accounting systems, accounting regulations, and accounting information technology for the planning in the audit field work. The audit planning assists the auditors to audit the financial statements, including considering the audit materiality, to point the audit problems, and systematic audit (Chanruang and Ussahawanitchakit, 2011). Auditors apply accounting knowledge to discover misstatement information. Shoosmuangpak and Ussahawanitchakit (2009) find that accounting competence may assists the auditors in audit strategies to focus on risk assessment, internal controls monitoring, fraud detection, negotiation tactics, and reporting skills. They define that competence accounting competence is professional knowledge related to the principles standards, internal control systems, regulations, and information technology.

Independency which is the basis on criteria towards objectivity is highly important to the professions of internal and internal auditors (Mutchler, 2003). Auditors’ independence is essential as it affects the quality of the audit (Lin and Tepalagul, 2012). The independence is unavoidable for internal auditors. Internal auditors should not be placed in a position where their independence is questionable and is perceived incapable to make objective professional judgments (Vanasco, 1994). Ideally, the internal auditor should be exempt to report various matters of their audit results and their reporting activities should not be influenced by anyone (Sawyer and Dittenhofer, 2003). Mautz and Sharaf (1961) describe two independence aspects, namely: real independence of the individual implementer in their work performance and profession independence of the auditors as a professional group. The independence of implementer means the auditors should conduct it with the individual practitioner’s ability in order to maintain proper attitude in the audit program planning, the performance of work verification, and preparation of statements. The profession independence should be implemented with the auditors’ image as a group when the term CPA “auditors” is used. Arens (2008) divides two independences: the independence in fact, i.e. if the auditors are actually capable of maintaining an unbiased attitude during the audit, and the independence in appearance, i.e. the results of other interpretations on this independence. If the auditors are in fact but users believe that they are the advisors of the clients, thus most of the value of audit functions has gone. Intosai Professional Standards Committee (<http://www.intosai.org>, accessed on April 24th, 2013) provides a definition for internal auditors; that independence is the freedom from condition threatening the ability of the internal audit activities or Chief Audit Executive (CAE) in carrying out the internal audit responsibilities in a dispassionate manner. Mautz and Sharaf (1961: 206) have suggested three dimensional recognitions of independence, i.e. the program independence, investigation independence and statement independence.

Wooten (2003) describes a model of audit quality by using two main factors, namely the ability to detect errors of an organization and the ability to report errors discovered. The ability to detect errors is affected by the auditors’ competence. The ability to report findings is affected by the level of auditors’ independence. Mihret and Yismaw (2007) provide the understanding of internal audit quality, it is demonstrated by the auditors; ability to provide useful audit findings and the recommendation is one of the main factors of the effectiveness of the audit. The auditor’s ability to plan the correct ones, implement and communicate audit results is the proxy for audit quality. Therefore, it can be said that the audit quality is a function of the expertise of the staff, scope of services, effective audit planning, implementation and control, and communication of internal audit.

III. RESEARCH METHODOLOGY

This research was explanatory research, i.e. research which determines the causal relationship between the dependent and independent variables. The population in this research was the auditors and the entire Inspectorate apparatus in Central Sulawesi Province who had conducted audits. The sample selection in this research used purposive sampling technique with the aim to obtain information from the individual with appropriate target. The use of this purposive sampling was the sampling technique with particular consideration

(Sugiyono, 2011). This research employed quantitative approach in carrying out data analysis, the method of analysis used in analyzing empirical data collected by the researcher, including (1) descriptive statistical analysis, which was intended to determine the frequency distribution of the questionnaire's answers, and (2) the inferential statistical analysis which was used to test the research hypothesis was Structural Equation Modeling (SEM).

IV. RESULTS

The following Table 1 presents the average results and loading factor of each indicator on each research variable.

Table 1. Results Loading Factor

Variable	Indicator	Mean	Loading	Sig
Role Ambiguity (X1)	X1.1	3.67	0.718	0.000
	X1.2	3.76	0.542	0.000
	X1.3	4.01	0.699	0.000
	X1.4	4.09	0.621	0.000
	X1.5	3.05	0.447	Fix
Role Conflict (X2)	X2.1	2.56	0.698	0.000
	X2.2	3.05	0.582	0.000
	X2.3	1.98	0.785	Fix
Auditor Competence (X3)	X3.1	3.93	0.691	0.000
	X3.2	3.95	0.645	0.000
	X3.3	4.08	0.683	Fix
Independence (Y1)	Y1.1	3.83	0.712	Fix
	Y1.2	4.14	0.755	0.000
Audit Quality (Z)	Z1.1	3.93	0.577	0.000
	Z2.2	3.96	0.603	0.000
	Z3.3	3.89	0.490	0.000
	Z3.4	4.05	0.524	0.000
	Z3.5	4.17	0.552	0.000
	Z3.6	3.97	0.531	0.000
	Z3.7	3.53	0.348	Fix

Based on Table 1, it is determined that all indicators significantly measure each variable. The analysis result also shows that the most powerful indicator as a measure of role ambiguity (X1) is guidelines (loading factor of 0.718 and mean of 3.67). Thus, it is determined that the main role ambiguity is affected by the presence of strong guidelines. On Role Conflict Variable (X2), it is determined that the most powerful indicator as the measure is personal role conflict (the loading factor of 0.785 and mean of 1.98). Thus, it is evident that the main role conflict is affected by the presence of personal role conflict. Independence variable (Y1) of CFA results show that the most powerful indicator as the measure is the objectivity (loading factor of 0.755 and mean of 4.14). It means that the main independent variable is affected by objectivity factor in assessing something. In Audit Quality variable (Z), it is determined that the strongest indicator as the measure is the accuracy of audit findings (loading factor of 0.603 and mean of 3.93). In other words, the main audit quality variable is affected by the accuracy of the audit findings.

The assumption that must be met before conducting SEM analysis is the assumption of normality, absence of outliers, and linearity. The assumption of multivariate normality is tested with the assistance of AMOS 6 software. Results of normality testing obtain critical ratio value at 6.522 with the critical value of Z_{count} for α 5% is 1.96. As the absolute value of CR for Multivariate is $6522 > 1.96$ thus the multivariate normality assumption has not been met. However, according to the argument of the central limit, if a large sample is above 30, the data should follow normal distribution. In this research, the sample taken is quite large, i.e. 202 respondents, thus the normality assumption are met. To test the presence of outliers, it can be determined by using Mahalanobis Distance (MD). Mahalanobis distance is evaluated by using the value of 102.1662. The distance of Mahalanobis to the most distant observation point is in the 199th respondent with a Md value of = 47.370. If being compared with a value of 102.1662, thus the value of Md to the 199th points is < 102.1662 . Therefore, it is concluded that all the points of observation is not outlier. Linearity assumption testing was done by Curve Fit method. The results of the linearity testing show that all linear models is significant as the Sig value < 0.05 and therefore it is concluded that the linearity assumption is met.

The testing results of goodness of fit overall models, according to the results of SEM analysis, in order to determine whether the hypothetical model is supported by empirical data are provided in Table 2 below:

Table 2 The Testing Results Of Goodness of Fit Overall Models

Criteria	Cut-of value	Model Results	Explanation
CMIN/DF	≤ 2.00	1.613	Fit
RMSEA	≤ 0.08	0.055	Fit

Goodness of Fit Overall Test results based on Table 2 shows that two of the seven criteria indicate good model, i.e. CMIN/ DF and RMSEA. According to Arbuckle and Wothke in Solimun (2009), the best criteria used to indicate the model goodness is the value of Chi Square/ DF which is less than 2, and RMSEA which is below 0.08. In this research, the value CMIN/ DF and RMSEA have met the cut-off value. Thereby, the SEM model in this research is compatible and feasible for use, so as to conduct interpretation for further discussions. The mediation testing was obtained from several direct influence interpretation which form the mediation. The results of mediation testing by using Sobel test is presented below:

Table 3. Results of Structural Model of Mediation

Mediation	Coefficient of Direct Impact		Coefficient Mediation	P value	Explanation
X1 → Y → Z	X1 → Y = -0.257	Y → Z = 0.650	-0.167	0.032	Significant
X2 → Y → Z	X2 → Y = -0.297	Y → Z = 0.650	-0.193	0.001	Significant
X3 → Y → Z	X3 → Y = 0.448	Y → Z = 0.650	0.291	0.018	Significant

A. Effects of Independence Mediation on the Influence of Role Ambiguity towards the Quality of Internal Audit

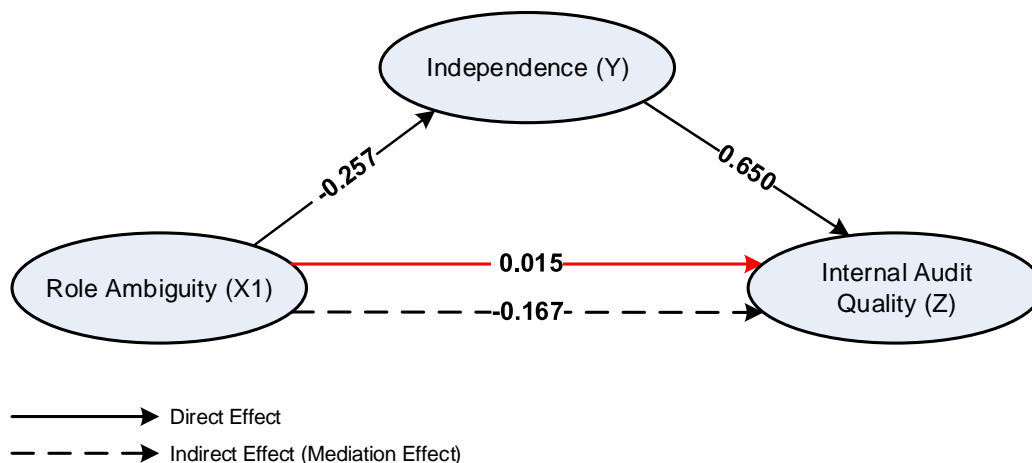


Figure 1 Effects of Independence Mediation on the Influence of Role Ambiguity towards the Quality of Internal Audit

There are negative and significant mediation effects between Role Ambiguity on the Quality of Internal Audit, through the intermediary of judgment independence, the coefficient obtained is at -0.167, with a p-value of 0.032. With the negatively-marked mediation coefficient, it indicates that the higher Role Ambiguity value, the lower the Quality of Internal Audit, if the value of Auditor Independence is low. Given the direct impact of role ambiguity on the quality of internal audit is insignificant, thus the independence has the quality of full of mediation. Role ambiguity has effects on the quality of internal audit only by its independence mediation. The presence and the understanding of the auditors on work guidelines, authorization policies, written policies on prohibited activities, policies on violation findings, policies or operating guidelines system, policies in conducting an examination of the transactions in conducting the audits. The clarity and the understanding of the auditors in assessing internal control, discovering errors, discovering deviances, discovering weaknesses in the system and procedures of auditing. The clarity of responsibilities of auditors in assessing the internal control system when auditing error is found when deviances are discovered in audited entities. The clarity of the auditors on related standards to the findings of the internal control weaknesses, errors discovered, the deviations found in the audited entities. The availability of sufficient time to evaluate the internal control weaknesses, investigating errors made and investigating deviances committed by the audited. The ambiguity of indicators by the auditor described above will affect the quality of government internal audit if it is via auditor's independence.

B. Effects of Independence Mediation on the Influence of Role Conflict towards the Quality of Internal Audit Quality

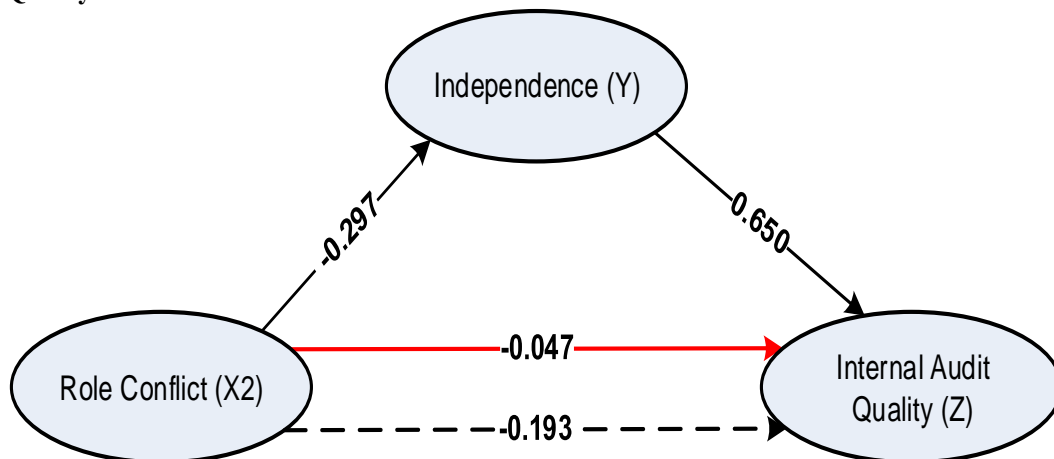


Figure 2 Effects of Independence Mediation on the Influence of Role Conflict Towards the Quality of Internal Audit Quality

There are negative and significant mediation effects between role conflicts on the Quality of Internal Audit, through the intermediary of judgment Independence, the coefficient is obtained at -0.193, with a p-value of 0.001. With the negatively-marked mediation coefficient, it indicates that the higher value of role conflict, the lower the value of Quality of Internal Audit, if the value of Independence Auditor is low. Given the direct effect of role conflict on the quality of internal audit is insignificant, thus the independence has the quality of full independence of mediation, role conflict has influence on the quality of internal audit only via independence mediation. The presence or the absence of conflict between professions and organizational demands experienced internal auditors, for example, sometimes must to be done by auditors to be acceptable for the management but not by the profession as internal auditors, sometimes neglecting the ethics of my profession by approving the audited requests, conditions of work procedures of regional government in which the auditor is assigned, the condition of the working practices of the regional government where the auditors are assigned, deviating from the standards of the profession. The presence or absence of conflict of interest while concurrently possessing role as auditor and regional government staff, and concurrently possessing role as auditor and the audited colleague. The presence or absence of the auditors who sometimes commit an illegal act, to act unethically during the assessment, and sometimes doing things that are difficult to implement the audit if the target is peers or colleagues.

Conflicts experienced by auditors as described above will affect the quality of internal audit if it is done via auditor's independence.

C. Effects of Independence Mediation on the Influence of Auditor's Competence towards the Quality of Internal Audit Quality

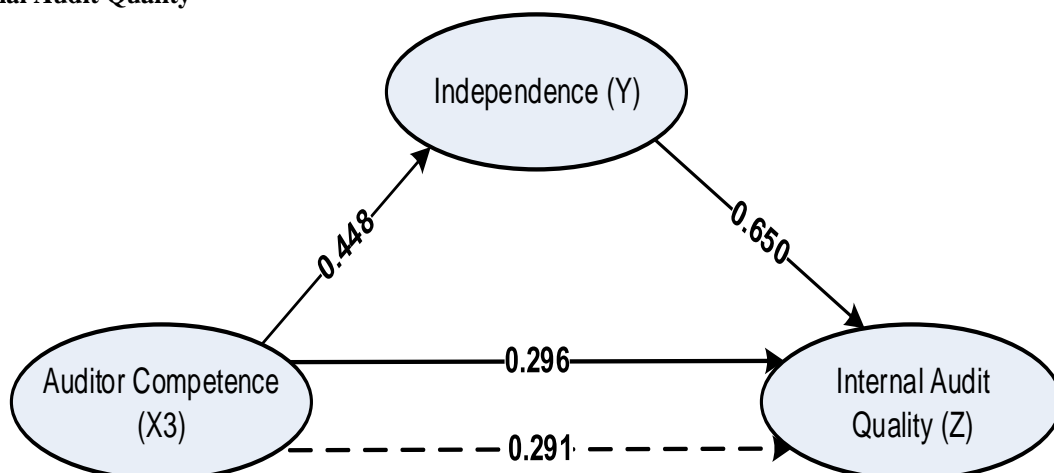


Figure 3 Effects of Independence Mediation on the Influence of Auditor's Competence towards the Quality of Internal Audit Quality

There are positive and significant mediation effects between Auditor Competence on Internal Audit Quality, via the intermediary of auditors' independence, obtained by the amount of the coefficient of 0.291, with a p-value of 0.018. With the positively-marked mediation coefficient, it indicates that the higher the value of Auditor Competence, the higher the quality of the internal audit, if the value of auditor's independence is low. Given the direct effect of the auditors' competence on the quality of internal audit is significant, thus the independence is partial mediation in the nature. The auditor competence has direct effects on the quality of internal audit directly or by independence mediation. It is in line with what suggested by Arens et. al (2008); that the competence of the people carrying out the audits will possess no value if they are not independent in collecting and evaluating the evidences. Indonesian Institute of Public Accountants (2011) section 220 PSA no. 4 Paragraph 02 obligates the auditors to be independent.

V. CONCLUSION

Based on results and discussions, a conclusion is obtained as follows: Independence mediates the effects of role ambiguity, role conflict, and the internal auditors' competence on the quality of audit. Independence variable acts as a full mediation of the effect of role ambiguity and role conflict on the quality of internal audits, meanwhile the independence variable as a partial mediation of auditor competence effects on the internal audit quality.

The results of this research support the role theory. Role ambiguity and role conflict indirectly affect the quality of internal audit through independence. It indicates that the independent variable becomes mediating variable between the relationship of role ambiguity and role conflict on audit quality. It reinforces the concept that the independence is one of the determinant factors of audit quality. The auditors who understand the guidelines, tasks, responsibilities, standards, and have sufficient time in assessing the weaknesses in internal control, finding errors, and internal control violations. The low level of role conflict in assessing internal control may provide recommendations actionable by the audited to gain benefit in governance. This research is a survey method research by using questionnaires with five answer alternatives which is self-assessment in nature. This instrument is highly vulnerable on the possibilities of errors in the respondent's answer. Therefore, further research may use other research methodology, such as experiments.

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