

The quality of audit recommendation: The effect of role conflict, role ambiguity and work stress

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ABSTRACT

This research examines the effects of role conflict and role ambiguity on internal auditor's work stress and the quality of audit recommendations. These relationships were tested based on the survey taken from 96 internal auditors who served at several state universities in Indonesia. The hypothesis testing technique used SmartPLS analysis. The results showed that role conflict has a positive effect on the quality of audit recommendations while role ambiguity has a negative effect. Role conflict and role ambiguity have a positive and significant effect on work stress. Other test results show that internal auditor work stress does not show an effect on the quality of audit recommendations. The practical implication of this research is that to reduce ambiguity in carrying out audit tasks and to improve the quality of audit recommendations, it is necessary to consider an adequate work environment, especially the availability and adequacy of information needed by internal auditors in completing monitoring tasks. The role of conflict due to the presence of more than one task can cause work stress, although it does not interfere with the quality of audit recommendations. Therefore, it is necessary to pay attention to the allocation of work time that is not carried out at the same time so that the workload causes work stress.

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1. Introduction

The role of internal auditors is getting attention as a form of internal control to reduce fraud and increase transparency and accountability in financial management, (Jachi & Yona, 2019; Neu, Everett, & Rahaman, 2013; Roussy & Brivot, 2016; Roussy M., 2015; Sukirman & Sari, 2013; The Institute of Internal Auditors., 2019). Several previous studies have linked the role of internal auditors with role ambiguity and role conflict that have an impact on auditor work stress (Fisher, 2001; Ram et al., 2011; Ahmad & Taylor, 2009; Larson, 2004; Fisher. & Gitelson, 1983; Baths, 1980; Jackson, 1985; Soltania et al., 2013). Various prior studies have linked the role of internal control to audit quality (Al-Khaddash et al., 2013; Hafizuddin Islami & Sukarmanto, 2020; Bahtiar, 2019; Ahmad. & Taylor, 2009; Fisher, 2001; Koo & Sim, 1999; Hameed, 1995). Previous research has proven the influence between these variables, for examples, the role of internal auditors in private organizations, such as companies (Ram et al., 2011; Soltani et al., 2013; Shbail, 2018), and public organizations such as hospitals and governments (Hoseini et al., 2021; Phillips & Andrews., 2014), (Fang & Baba, 1993) (Ratmono & Darsono, 2022), However, the role of internal auditors associated with role ambiguity and role conflict at universities still needs to be undertaken since the universities have different operational rules. For example, potential conflicts may appear as the auditors face clients who turn to be their colleagues or friends. These auditors could also experience work stress as a result of their additional work besides teaching and research duties as individual lecturers. This influences their performance and quality of audit recommendation (Fisher, 1995; Ram et al., 2011; Bahtiar, 2019).

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Internal auditors in universities have the potential to experience role stress (ambiguity and conflict) because they have dual roles as internal auditors and as lecturers. It is not easy for them as internal auditors in carrying out their internal control duties because the work environment allows them to meet with colleagues or leaders, and this can trigger role conflicts. This condition can trigger a role conflict, which is a situation where the internal auditor/lecturer has more than one role in the work environment where the goals of his work may conflict with one another, (Ahmad. & Taylor, 2009; Al-Khaddash et al., 2013; Ariati, 2014; Fisher, 2001; Fisher & Gitelson, 1983). This subsequently can lead to work stress due to the increase in workload from multiple roles (Grzywacz, 2006; Matthews, 2010; Soltania et al., 2013). This relationship causes internal auditors to have inherent conflicts with themselves (inherent conflict). The inherent conflict with the duties and responsibilities of supervisors (internal auditors) is difficult to maintain between work professionalism and institutional/organizational commitment and those involved in it. Work discomfort conditions can have a negative impact on individual behavior such as the emergence of work tension, the number of transfers, a decrease in job satisfaction so that it can reduce the overall performance of the auditor (Fanani et al., 2008). This study examines the effect of role conflict and role ambiguity on quality of audit recommendation considering work stress variables. examines the effect of role conflict and role ambiguity in the quality of audit recommendations considering the important role of work stress. Previous studies have confirmed the relationship between these variables, but the main question and challenge is the type and direction of the relationship between these variables in the special case of internal auditors in an educational institution. Therefore, this study fills the gap by determining the type and direction of the relationship to determine the type and direction of the relationship between role conflict, role ambiguity, work stress, and quality of Audit Recommendations.

1.1. Literature Review and Hypothesis

Role Theory

The role is something that is experienced or lived by someone in their activities, which can vary from one time to another in an organization. The roles of each individual are interdependent, structured, organized and create a network of tasks and responsibilities (Dukerich & Ashforth, 2001; Biddle, 1986; Katz & Kahn, 1987). Stryker and Burke (2000) argue that roles can be linked to how work is designed, communicated, accomplished, evaluated, and experienced (Welbourne et al., 1998). Role stress can occur because individuals play more than one role so that it affects the welfare of workers and organizational functions that occur in the work environment. Role stress consists of role ambiguity and role conflict (Katz & Kahn, 1978), namely the experience of individuals receiving incompatible or conflicting requests (role conflict) and/or lack of sufficient information to carry out their work. Role conflict occurs when incompatible demands are placed on a person related to their job or position. Katz and Kahn (1978) found that people experience role conflict when they find themselves capable of responding to or doing the status/job for which they are responsible while Gerber and Macionis (2010) state that role conflict can be something that can occur for a short time, or for a long period of time, and can be related to one's situational experiences. Role conflict begins with a person's desire to achieve success, and the pressure placed on the two demands that must be successful from work are incompatible with each other. The effects of role conflict, discovered through case studies and national surveys, relate to individual personality characteristics and interpersonal relationships. Kahn et al. (2010) concluded that individual personality characteristic conflicts can arise in conflict personality roles where aspects of one's personality conflict with other aspects of the same individual's personality. Interpersonal relationships can cause conflict because they mean the relationship between two or more people who have a relationship, at first glance, it can last but the rest can cause conflict (Truett., 1979). Role strain or "role pressure" may arise when there is a conflict in the demands of roles, when an individual does not agree with the assessment of others concerning his or her performance in his or her role, or from accepting roles that are beyond an individual's capacity. Internal auditors in universities in Indonesia have two different roles, namely as a managerial consultant and monitoring in addition to their main role as a lecturer. Internal Auditors in Higher Education strive to meet the demands of two or more roles at the same time, resulting in role conflicts and having consequences for their performance (Fanani et al., 2008). Flaherty and Dahlstrom (1999) found that role conflict was negatively associated with increased job performance. This shows that the higher the role stress, the lower the job performance. Role conflict is said to exist when there are important differences among the ratings given for various expectations. By comparing the extent of agreement or disagreement among the ranks, a measure of role conflict was obtained (Gerald, 2011).

1.2. Effect of Role Conflict and Role Ambiguity on the Quality of Audit Recommendation

Rizzo et al. (1970) stated that role ambiguity indicates ambivalence when what is expected is unclear due to a lack of information about a role and what is required in a task. Ahmad and Taylor (2009) found that ambiguity and role conflict affect independent commitment. Fisher (1995) found that role ambiguity and conflict have a negative effect on job performance. Yung-Tai and Chen-Hua (2010) found that there is a negative effect between role ambiguity and employee creativity while role conflict has a positive effect on creativity. Fanani et al. (2008) provide evidence that role ambiguity has no effect on performance, whereas Robkob et al. (2012) and Baotha and Ussahawanitchakit (2009) found that auditor independence has a significant effect on auditor performance, the same research results are obtained from research. Research in Indonesia conducted by Widianingsih (2016) found that there was an influence of the professionalism of the Internal Auditor and the role stress of the Internal Auditor on the quality of internal audit recommendations. Analyzing the influence

of the internal auditor's role stress on the quality of the internal auditor's recommendations found that role conflict and ambiguity conflict affect the quality of internal audit recommendations (Herlinawati, 2012)

H₁: *There is an effect of role conflict on the quality of audit recommendations.*

H₂: *There is an effect of role ambiguity on the quality of audit recommendations.*

1.3 The effects of role of conflict and role ambiguity on the work stress

Cooper and Robertson (1998) expressed that discomfort over role conflict and role ambiguity can result in an uncomfortable workplace. (Schuler, 1980) defines stress as a dynamic condition in which a person is faced with an opportunity, constraint, or demand related to what they want, and the outcome is perceived to be uncertain and important. Every position in an organization has role conflict and role ambiguity. Deviant behavior and violations of the code of ethics can still be carried out by internal auditors considering that internal auditors have an important role in the organization. The role of internal auditors at universities is an important part of a supervisory institution which is expected to be a catalyst in the process of financial management transparency towards good university governance (Sukirman & Sari, 2013). Auditors can be confronted by the dualism of assignments or orders and must be able to choose one of them without leaving the impression of dereliction of duty. Role conflict and role ambiguity are among the antecedents of work stress which have been most cited in the research literature (Fisher & Gitelson, 1983). Role conflict, that is pressure to perform in two or more incompatible ways, has been tied conclusively to occupational stress in Various Western research (Fang & Baba, 1993), (Fisher & Gitelson, A meta-analysis of role conflict and ambiguity., 1983). Workplace conflict occurs due to excessive working time. The conflict is caused by tension and is more based on behavior. (Jerusalem & Chen, 2009). Tension-based conflict is a conflict caused by physical fatigue, depression, and irritability (Greenhouses & Beutell, 1985; Xu, 2009), whereas behavior-based conflict is a conflict caused by individual with the behavioral expectation plays two different incompatible roles, such as the role of a father in his family as well as auditor (Greenhouses et al., 1989; Xu, 2009). Work stress consists of organizational stress and managerial stress. Managerial stress consists of role ambiguity, role conflict, workload pressure, quality pressure, job sensitivity, while organizational stress consists of development and promotion, accountability for employee performance, time pressure, and work-related technology (Ivancevich, 2007). Job conflict is caused by each individual or worker playing more than one role, thus triggering tension due to competition between workers, power struggles, ego, pride, jealousy due to differences in performance, compensation problems, etc. Myaat (2012) explained that there are two main triggers at the root of conflict, namely poor communication and the inability to control emotions, whereas Robkob et al. (2012) and Baotha and Ussahawanitchakit (2009) found that auditor independence has a significant effect on auditor performance.

H₃: *There is an effect of role conflict on work stress.*

H₄: *There is an effect of role ambiguity on work stress.*

1.4 The effect of work stress on quality of audit recommendation

Work stress is experienced as a harmful reaction to undue pressures and demands at work (Bhui et al., 2016). Winoto and Harindahyani (2020) conclude that auditor's work stress affects audit quality significantly but negatively and Dashti and Saedi (2020) found that stress, social pressure, and time pressure reduced audit quality significantly. Zadeqan and Aqa'i (2018) tested companies in Tehran Stock Exchange and concluded that auditor's stress contributed to a sharp drop in audit quality. Lu et al. (2010) stated that individual responses to work stress could affect physical and mental health, work quality, and even organizational performance through the stimulus and response system. Workplace stress arises when employees detect workplace demands for adaptation and adjustment beyond their capabilities and resources. Some research on job stress has concentrated on aspects of the workplace, which can cause employees to become depressed. Conflicts can occur in the workplace and then continue at the home (when work is brought home) and conversely, conflicts at home can carry over to the workplace (when family conflicts are carried over to the workplace) (Eby et al., 2005; Soltania et al., 2013). Huanmin Yan and Xie (2016) stated there is a significant negative association between work stress and audit quality in the initial audits of new clients. Combining various interpretations of work stress, we define it as a series of physiological, psychological, and behavioral responses due to the continuing effects of one or more stressors on individuals in an organization (Xu, 1999). In terms of auditing, auditors' work stress mainly results from the conflict between limited auditing resources and overwhelming audit workload within a limited time window (Lo'pez & Peters, 2012).

H₅: *Work stress affects the quality of audit recommendations.*

2. Research method

The sample in this study was the internal auditors at several Universities in Indonesia with a total of 96 respondents selected using the snowball sampling method approached to fill in an Online questionnaire. Respondents include 64% female and the rest 34.4% male participants with the average experiences around 4.24 years whilst 87% have PhD. The sampling method uses the GPower test 3.12 with the calculation result of the minimum number of samples being 89 respondents. The number of respondents in this study was 96 respondents and had met the sample eligibility criteria. The role stress instrument

(role conflict and role ambiguity) was developed from the instrument (Rizzo et al., 1970). Work stress instrument was modified from The Brief Job Stress Questionnaire (Johas, 2020) and the Internal Audit Quality Recommendation Instrument was developed from the MENPAN Regulation and the Republic of Indonesia Supreme Audit Agency Regulation concerning State Financial Audit Standards (SPKN) in appendix 3 paragraph 17 that all instruments have been adjusted to the internal audit conditions of Universities in Indonesia. There 34 questions are asked using a Likert scale of 1-5 whilst the data are analyzed using SmartPLS.

3. Result and Discussion

In the analysis of SmartPLS, the first step is to assess the measurement model (outer model). The outer model comprises the component of the measurement, which determines how well the indicators (items) theoretically load and connect with the corresponding constructs. Table 1 presents the factor loadings for the items and the significance level of factor loadings respectively. These items were then used for further analysis in SmartPLS.

Table 1
Average value and outer loading every indicator

<i>Construct</i>	<i>Items</i>	<i>Loading</i>	<i>Mean</i>	<i>P-value</i>
Role Ambiguity (RA)	RA1	0.819	2.792	0.0000
	RA2	0.840	2.344	0.0000
	RA3	0.751	2.427	0.0000
	RA4	0.917	2.354	0.0000
	RA6	0.868	2.542	0.0000
Role Conflict (RC)	RC1	0.791	3.635	0.0000
	RC3	0.663	2.917	0.0000
	RC4	0.703	3.021	0.0000
	RC5	0.690	3.094	0.0000
	RC6	0.862	3.031	0.0000
	RC7	0.720	2.875	0.0000
	RC8	0.798	3.042	0.0000
	Work Stress (WS)	WS5	0.783	3.042
WS6		0.581	2.375	0.0000
WS7		0.798	3.302	0.0000
WS8		0.814	2.812	0.0000
Quality of Audit Recommendation (QAR)	QAR1	0.808	4.094	0.0000
	QAR 2	0.881	4.083	0.0000
	QAR 3	0.861	4.115	0.0000
	QAR 4	0.700	4.073	0.0000
	QAR 8	0.838	3.906	0.0000
	QAR 10	0.842	4.083	0.0000
	QAR 11	0.571	4.073	0.0000

Based on Table 1, the first-factor Role Ambiguity has one item loaded less than the cut-off value (RA5), so this item is deleted. The second-factor Role Conflict has one factor less than the limit value (RC2), so this item is deleted. The four items removed from the third Factor Work Stress (WS1, WS2, WS3, and WS 4) had a factor loading below the cut off value, while the fourth Factor Quality of Audit Recommendations had four items removed (ARQ5, ARQ6, ARQ7, and ARQ 9) because they had factor loading below the cut off value.

Table 2
Construct Validity and Reliability

	Composite Reliability	Cronbach's α	rhoA^a	AVE
Role Ambiguity (RA)	0.891	0.844	0.899	0.597
Role Conflict (RC)	0.899	0.869	0.879	0.562
Work Stress (WS)	0.835	0,734	0.756	0.562
Quality of Audit Recommendation (QAR)	0.921	0,898	0.914	0.628

Based on Table 2, shows that the composite reliability value of each variable shows a number > 0.7 has high reliability. Average Variance Extracted value (AVE) > 0.5 and Cronbach's alpha value > 0.6 for all constructs. Based on these results, it can be concluded that all factors have met the standards of validity and reliability.

This paper applied these key factors to assess the inner model. They are as follows: (i) endogenous constructs' coefficient of determination (R²), (ii) effect size (f²), and (iii) path coefficients and their significance (significance levels, t-values, and p values). The results of the analysis are summarized in Table 3.

Table 3
Testing research hypotheses

H	Path	Path Coefficient	Effect Size (f^2)	t-value	p-value	Conclusion
1	RC → QAR	0.336	0.009	2.552	0.016	supported
2	RA → QAR	-0.759	0.704	8.349	0.000	supported
3	RC → WS	0.579	0.613	7.690	0.000	supported
4	RA → WS	0.287	0.150	2.921	0.005	supported
5	WS → QAR	0.008	0.000	0.054	0.957	Rejected

R^2 Quality of Audit Recommendations/QAR= 0.446

R^2 Work Stress/WS= 0,573

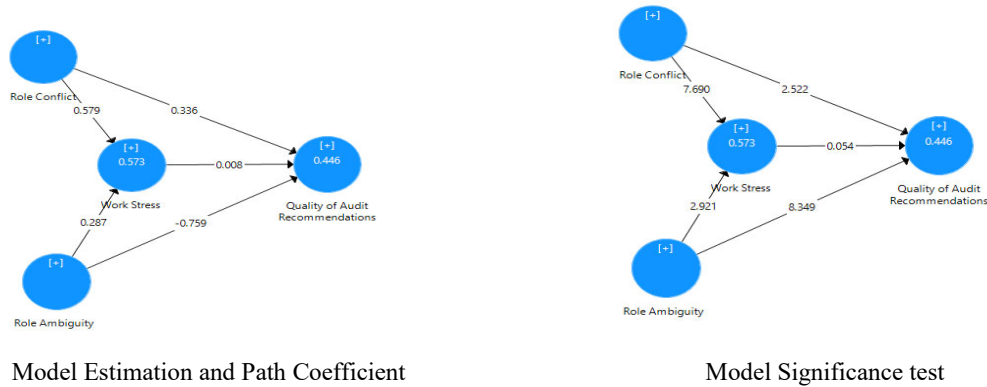


Fig. 1. The results of testing the hypotheses

Based on Table 3 and Fig. 1, there is a significant direct effect between role ambiguity and role conflict on work stress and Quality of Audit Recommendation. It should be noted that if the significance values are greater than 1.96, the path significance of the relationships is confirmed. On this basis, hypotheses number 1, 2, 3, and 4 are confirmed and hypothesis number 5 is rejected. These results indicate that the role ambiguity and role conflict significantly affect the Quality of Audit Recommendation (r.446) and Work stress (r.573).

3.1 The effects of role conflict and role ambiguity on quality of audit recommendations

Hypothesis 1 was accepted as role conflict was significantly and positively related to Quality of audit recommendation (.336, $p < .001$). The results of the same study were also shown by Herlinawati (2012) and Widianingsih (2016) who analyzed the effect of the internal auditor's role stress on the quality of the internal auditor's recommendations, finding that role conflict affects the quality of audit recommendations. (Fisher, 1995; Fanani et al., 2008; Walton, 1987) states that role conflict can have a positive influence when the accepted role can give him new enthusiasm or energy or can be a source of inspiration and complement each other with his main task. The duties as an Internal Auditor can be in line with the main task as a lecturer, each audit case finding can become the real case which can be explained as material for discussion in class while maintaining the confidentiality of the audited. This shows that a lecturer who has two duties, as an Internal Auditor and carrying out the main task as a lecturer at a university does not cause the quality of audit recommendations when carrying out his duties but vice versa. Hypothesis 2 was accepted as role ambiguity was significantly and negatively related to the Quality of audit recommendation (-.759, $p < .000$). This can be triggered by complex conditions and changes in the internal auditor's operational environment, including complexity and changes in regulations and technology. The ambiguity of the role can create work tensions that potentially weaken the ability of internal auditors to maintain their commitment to professional independence and reduce the level of certainty whether the information obtained in the examination is objective and relevant (Ahmad. & Taylor, 2009). The ambiguity of information related to the roles can lead to role ambiguity (Yung-Tai & Chen-Hua, 2010). The studies by Al-Shbiel et al. (2018), Mohd Nor et al. (2015) result concerning minimized audit quality practices concentrated largely on the direct relationship between stress antecedents/stressors (role ambiguity and role conflict) and minimized audit quality practices.

3.2 The effects of role conflict and role ambiguity on work stress

The next test results related to the effect of role conflict and role ambiguity showed that there was a positive on work stress (H3 0.57 and H4.028 with $p < .000$). This shows that additional tasks received with a fairly short completion time, long working hours and fatigue can have an impact on stress work (Jerusalem & Chen, 2009; Greenhouses & Beutell, 1985; Xu, 2009). Research results (Greenhouses et al., 1989; Xu, 2009; Soltani et al., 2013, Xu, 2009; Soltani et al., 2013) show that behavior-based conflict can occur when an individual's behavioral expectations playing two different roles are incompatible. Role ambiguity and role conflict were shown to be positively and strongly related to work stress (Ram et al., 2011). Role conflict and role ambiguity are among the antecedents of work stress which have been most cited in the research (Fisher &

Gitelson, 1983). Role conflict, that is pressure to perform in two or more incompatible ways, has been tied conclusively to occupational stress in Western research whereas (Singh, 1991), lack of definitions or information regarding responsibilities, expectations and expected behaviors for a position or regarding its scope, can create role ambiguity. According to Ahmad and Taylor (2009) "role conflicts can derive from potential conflicting between their audit oversight role and the management consultative services role, as well as potential differences between directives of their professional body and demands of their organization's management.

3.3. *The effects of work stress on quality of audit recommendations*

The results of this study also indicate that the work stress does not affect the quality of audit recommendations either directly or indirectly ($H_5 .008$ and $p > .005$). This result shows that the work stress experienced by the internal auditor in the internal control unit does not interfere with the audit recommendations. This can be explained through the role of a person's behavior who can complete work when he is in a condition where he can control emotions and work stress. Lecturers' tasks with complexities that are often faced, and their intellectual abilities greatly help them when receiving audit assignments with a short time limit so that work stress does not have an impact on the quality of audit recommendations (Cherniss, 2000). This is how the direct conflict between work demand and work control is created. Moreover, the more intense the conflict, the greater the work stress and its negative effects are likely to be, and the greater the negative consequences on the audit performance, the provision of sufficient evidence, and the efficiency of the audit judgment (Huanmin Yan. & Xie, 2016).

4. Conclusion

This research finds that role conflict in universities has a positive effect on the quality of audit recommendation although the internal auditors have more than jobs with different tasks. This is because the tasks of both internal auditors and lecturers are complementary to each other. A lecturer has the intellectual ability to process the role he has so that both work objectives can be achieved and do not have an impact on reducing the quality of audit recommendations while serving as an internal auditor and vice versa the work of an auditor does not reduce the quality of teaching. Based on the analysis, the relationship between role ambiguity and Quality of audit recommendation shows have a negative significance. Each assigned task needs to be accompanied by sufficient and accurate information. If the information obtained is insufficient and inaccurate, the internal auditor cannot provide the quality of audit recommendation. Audit working papers and standard operating procedures are the main things in the internal auditor's work assignments so that if the internal auditor is not provided with information about the duties and work procedures, the internal auditor's performance will not be optimal in preparing audit recommendations. The current research exploring the role conflict and role ambiguity function as work stressors was confirmed in that the higher the experience of role conflict and/or role ambiguity, the higher the reported work stress. Based on the analysis it can be concluded that there is a significant direct effect between role ambiguity and role conflict on work stress. Marked by positive coefficient indicates that the high levels of role ambiguity and role conflict will lead to premature work stress among internal auditors. In addition, by revealing the relationship between stressors and work stress, internal audit managers and directors/Rectors should be aware of the work stress that is inherent in the nature of an internal auditor's work. In particular, to ensure that role conflict and role ambiguity do not have an impact on work stress, it is recommended that the Stakeholders/Rector need to consider the auditor's experience and intellectual ability in internal audit assignments and consider the completeness of information on each audit task to be carried out. It is also suggested that there is a need for regulations governing the division of internal auditors' work so that they are not in the teaching period.

Further research it is necessary to conduct testing by setting three categories of internal auditors at universities in Indonesia; Legal Entity Universities (PTBH), Public Service Entities (PT BLU), and Work Unit Universities (PT SATKER) as well as adding information technology support as a factor that can assist internal auditors in completing audit tasks and reducing work stress.

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