

# Mediation of Role Clarity and Ambiguity on Auditor Performance Determinants

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## Abstract

This study tests the effect of competence, independence, organizational commitment and adaptation of information technology on auditor performance directly and indirectly mediated by the clarity of roles and ambiguity. The population in this study was an auditor of the City Regency Inspectorate in Jambi Province. This research sample uses saturated samples, meaning that the entire population is used as a sample. Data was obtained through a questionnaire and analyzed using Structural Equation Modeling-Partial Least Squares (SEM-PLS) with Warppls 8.0 software. The results of auditor competency research cannot affect auditor performance directly, while independence, organizational commitment, and adaptation of information technology can affect auditor performance directly. Clarity and ambiguity The role of mediating the relationship between competence and auditor performance for indirect effects. Clarity of Role and Ambiguity The role of mediating the relationship between organizational commitment and the adaptation of information technology, while the clarity of the role partially mediates the relationship between the independence and performance of the auditor. However, the ambiguity of the role is unable to mediate the relationship of independence with auditor performance. The results of the R-Square analysis of the direct effect of 0.64, while the indirect effect was 0.79.

**Keywords:** Auditor performance, competence, independence, organizational commitment, information technology adaptation, role clarity, role ambiguity

**DOI:** 10.7176/RJFA/16-3-03

**Publication date:** March 30<sup>th</sup> 2025

## 1. Introduction

### 1.1. Research Background

Decentralization is a fundamental change related to the implementation of regional government. It brings significant changes in the supervision, management, and performance of regional finances, placing full responsibility and obligation on each Province and Regency/City. In this context, the Government Internal Supervisory Apparatus (APIP), also known as internal auditor, guards and controls public interests in the financial sector. Some important role of internal auditor in the Regional Inspectorate include supervising and examining activities related to the implementation of the Regional Revenue and Expenditure Budget (APBD) and non-financial regional activities. Article 4 of the Minister of Home Affairs Regulation Number 64 of 2007 states that role and functions of Provincial and Regency/City Inspectorates, include the planning of supervision programs, formulation of technical policies, as well as supervision of financial performance through examination, test, investigation, and evaluation. Performance of APIP depends on the functions and role of auditor who will become the internal control system in terms of structure, effectiveness, and quality (Government Regulation Number 60 of 2008). Therefore, it is necessary to acquire the necessary expertise in carrying out the functions and role of auditor (Marganingsih & Martani, 2014).

Wahyuni, Taufik, and Ratnawati (2016) described performance as the achievement of goals, targets, visions, and missions based on the strategies carried out. Additionally, performance is defined as the achievement of work on assigned tasks, relying on skills such as experience, expertise, quantity, quality, and time management (Trisnarningsih, 2007). Two factors affect performance, namely internal and external. These factors include willingness, ability, talent, organizational culture, coworkers, and leadership. The position and performance of Regional Inspectorates regarding the work programs are considered weak. According to a report, Regional Inspectorate should be a weapon for the early detection of various deviations. Auditor play an important role in assessing the adequacy of the internal control structure and evaluating the quality of work as regulated in Article 48 of Government Regulation Number 60 of 2008. Therefore, these individuals should be capable and skilled in carrying out functions and role (Marganingsih & Martani, 2014).

Table 1. Financial Reports of Regency/City Governments in Jambi Province for the 2017-2021 Period

Name of Regency/City	The Year				
	2017	2018	2019	2020	2021
Batanghari Regency	WTP	WTP	WTP	WTP	WTP
Muaro Jambi Regency	WTP	WTP	WTP	WTP	WTP
Tanjung Jabung Timur Regency	WTP	WTP	WTP	WTP	WTP
Tanjung Jabung Barat Regency	WDP	WTP	WTP	WTP	WTP
Merangin Regency	WTP	WTP	WTP	WTP	WTP
Tebo Regency	WTP	WTP	WTP	WTP	WTP
Sarolangun Regency	WTP	WTP	WTP	WTP	WTP
Bungo Regency	WDP	WTP	WTP	WDP	WTP
Kerinci Regency	WTP	WTP	WTP	WTP	WTP
Jambi City	WTP	WTP	WTP	WTP	WTP
Sungai Penuh City	WTP	WTP	WTP	WTP	WTP

Source: Audit Board of Indonesia (BPK) Representative Office of Jambi Province, 2022.

In Indonesia, a significant example of government desire to achieve the WTP (Fair Without Exception) predicate in the audit process is the bribery case of auditor from the BPK Representative Office of West Java Province related to the Regional Government Financial Report (LKPD) of Bekasi City in 2009. Meanwhile, with the vision of "Jambi Mantap", the Jambi Provincial Government promises to achieve a clean, transparent, and responsible administration.

This initiative aims to contribute toward public service with performance achievement parameters by obtaining a WTP opinion. Achieving this goal could lead to an increase the number of Regencies/Cities obtaining a WTP opinion. The Audit Result Report (LHP) from the BPK Representative Office of Jambi Province in Table 2 shows the improvement in the accountability performance of Jambi Province, as seen from the financial report opinion received. The WTP opinion obtained by all Regencies and Cities in 2021 should show increasingly better auditor performance.

Table 2. BPK Audit Result Report (in percentage)

No	Regency/City	The Year				
		2017	2018	2019	2020	2021
1	WTP	81.82 %	100.00 %	100.00 %	90.91 %	100.00 %
2	WDP	18.18 %	0	0	9.09 %	0
3	TMP	0	0	0	0	0

Source: BPK Representative Office of Jambi Province, 2022.

According to the BPK Representative Office of Jambi Province, there was an increase in audit opinion. For the 2018 financial report, each Regency and City received a WTP opinion but this regional government is still free from fraud. Problems related to the condition of Jambi Province include many cases of corruption impacting both the government and non-government sectors.

## 1.2 Research Problems

1. Do The Effect of Auditor Competence on Performance
2. Do The Effect of Independence on Auditor Performance
3. Do The Effect of Organizational Commitment on Auditor Performance
4. Do The Effect of Information Technology Adaptation on Auditor Performance
5. Do The Effect of Competence on Auditor Performance Mediated by Role Clarity
6. Do The Effect of Independence on Auditor Performance Mediated by Role Clarity.
7. Do The Effect of Organizational Commitment on Auditor Performance Mediated by Role Clarity
8. Do The Effect of Information Technology Adaptation on Auditor Performance Mediated by Role Clarity
9. Do The Effect of Auditor Competence on Performance Mediated by Role Ambiguity.
10. Do The Effect of Auditor Independence on Performance Mediated by Role Ambiguity
11. Do The Effect of Organizational Commitment on Auditor Performance Mediated by Role Ambiguity
12. Do The Effect of Information Technology Adaptation on Auditor Performance Mediated by Role Ambiguity.

## 2. Literature Review

### 2.1 Agency Theory

Agency theory discusses the conflict of interest between agents and principals. Principals delegate decision-making responsibility to agents. The theory assumes that everyone is only motivated by personal interests (Hernando, 2019), leading to potential conflict between principals and agents.

### 2.2 Role Theory

The concept of role theory begins with the idea of role played by actors in a theatrical performance (Juneman, 2011). This theory focuses on the nature of individuals as social actors who examine and identify behaviors and attitudes that are appropriate to position in the community (Rosally & Jogi, 2015).

### 2.3 Attribution Theory

Attribution theory explains a person behavior, offering insights into the process of interpreting an event, reason, or cause. This theory was developed by Heider (1958) who argued that a person behavior is determined by a combination of internal forces, including ability, knowledge, and effort as well as external forces, namely difficulties in work or luck, opportunity, and the environment.

### 2.4 Auditor Performance

Auditor performance is the result of work measured in quantity and quality by a worker based on responsibilities (Mangkunegara, 2009). Performance is also defined as the outcome of individual work or the full management process of a company, the results of which should be real, measurable, and comparable to established standards (Sedarmayanti, 2017). According to Fembriani and Budhiarta (2016), performance is the consequence of individual or group work in organization based on the responsibilities and authorities given (Fembriani & Budiarta, 2016).

### 2.5 Competence

Competence is defined as having certain skills or a high level of knowledge in a particular field obtained from the training and experience needed by auditor to audit objectively (NISA, 2016). It is also defined as mastery of the skills possessed in carrying out the profession.

### 2.6 Independence

According to Aprimulki et al. (2017), independence implies that auditor work without relying on management or clients during the examination, verification, and reporting processes. This means that auditor should be impartial and act in the public interest (Aprimulki et al., 2017; Widhi & Setyawati, 2016). Independence is also defined as the honesty of auditor in considering facts, maintaining objectivity in form, and expressing opinions (Mulyadi, 2014; Widhi & Setyawati, 2016). This concept has a significant effect on audit quality (Ayu et al., 2015)

### 2.7 Organizational Commitment

Organizational commitment shows strong belief and drive toward the values and goals of organization. It also represents personal support to ensure the success of organization by prioritizing the interests (Tranggono & Kartika, 2008). According to Allen and Meyer (1990), organizational commitment can be divided into affective, continuity, and normative commitments.

## 2.8 Information Technology Adaptation

The success of auditor performance is closely related to the availability of information technology (TI) needed to conduct audits (Wulandari & Prasetya, 2020). The scope of information technology includes skills and knowledge, system usage, and perceived benefits. According to the Oxford Dictionary (1995), information technology is defined as the use of electronic equipment, specifically computers, to analyze, store, and distribute information in numerical and graphical forms.

## 2.9 Role Clarity

Role clarity consists of two aspects, namely goal, and process. Goal clarity is defined as how high the goals, desires, and results of a task are stated in detail (Sartika, 2017). Meanwhile, process clarity is defined as an individual understanding of how to carry out a given task. Goal clarity refers to the final target where the objectives of the work have been explained carefully (thoroughly) and defined very well (Sartika, 2017).

## 2.10 Role Ambiguity

Role ambiguity refers to the lack of clear information about a particular role. Ambiguity is defined as incomplete information as well as the absence of clear direction and policies, uncertainty about authority, clear obligations, and other relationships (Lubis, 2010). Individuals who feel role ambiguity will experience anxiety and dissatisfaction as well as carry out duties ineffectively compared to others, thereby lowering performance (Kurniawan, 2019).

## 2.11 Research Framework and Model.

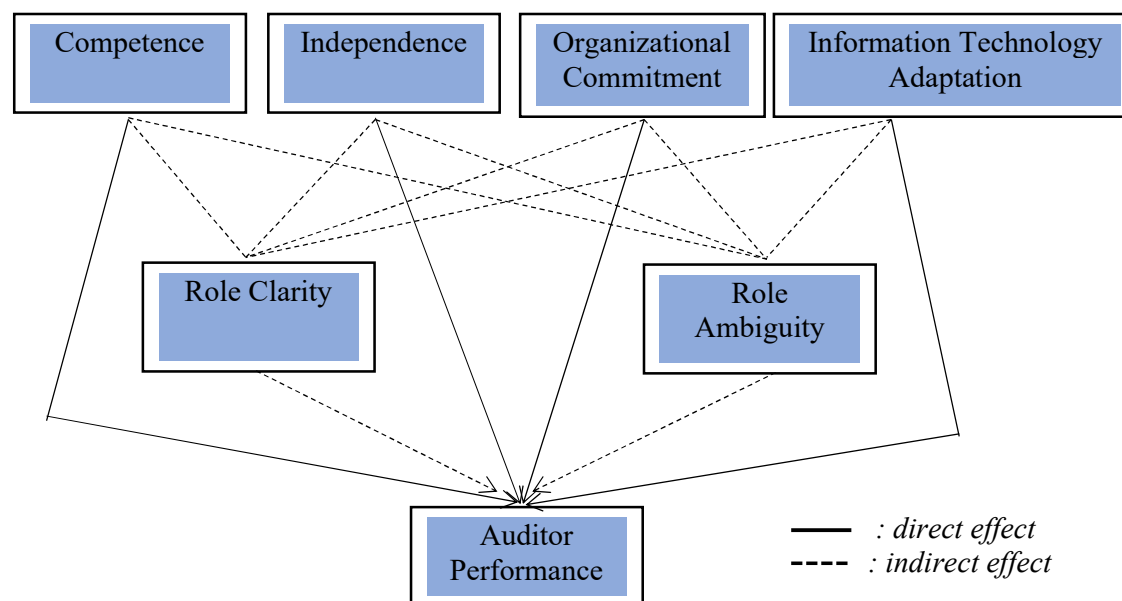


Figure 1. Research Conceptual Framework

## 2.12 Hypothesis

- H1 : The Effect of Auditor Competence on Performance
- H2 : The Effect of Independence on Auditor Performance
- H3 : The Effect of Organizational Commitment on Auditor Performance
- H4 : The Effect of Information Technology Adaptation on Auditor Performance
- H5 : The Effect of Competence on Auditor Performance Mediated by Role Clarity
- H6 : The Effect of Independence on Auditor Performance Mediated by Role Clarity
- H7 : The Effect of Organizational Commitment on Auditor Performance Mediated by Role Clarity
- H8 : The Effect of Information Technology Adaptation on Auditor Performance Mediated by Role Clarity
- H9 : The Effect of Auditor Competence on Performance Mediated by Role Ambiguity
- H10 : The Effect of Auditor Independence on Performance Mediated by Role Ambiguity
- H11 : The Effect of Organizational Commitment on Auditor Performance Mediated by Role Ambiguity
- H12 : The Effect of Information Technology Adaptation on Auditor Performance Mediated by Role Ambiguity

### 3. Objectives and Benefits

#### 3.1 Specific Research Objectives

The objectives of this study are to analyze and obtain empirical evidence regarding the influence of competence, independence, organizational commitment and adaptation of information technology on auditor performance which is mediated by role clarity and role ambiguity

#### 3.2 Research Benefits

1. Theoretically, it is hoped that it can provide innovation regarding the influence of competence, independence, organizational commitment and adaptation of information technology on auditor performance which is mediated by role clarity and role ambiguity and for future researchers they can conduct research with different variables/models.
2. Practically, it is hoped that it can provide benefits and input for agencies and the government in assigning auditors before going to the field.

### 4. Research Methods

#### 4.1 Research Method and Sources of Data

This was quantitative descriptive research conducted using the survey method. Data were collected using questionnaires distributed directly to the Inspectorate Services in nine Regencies, two Cities, and Provincial Inspectorate in Jambi Province. This research used SEM-PLS with the Wrap PLS 8.00 application to test the relationship between variables in a model, indicators, and constructs. The stages in using the PLS wrap VERSION 8.00 include the outer model tested with Convergent Validity, Discriminant Validity, Average Variance Extracted (AVE), and Composite Reliability (CR). The test of the inner or structural model included examining the coefficient of determination (R-squared), model fit and quality indexes, predictive relevance (Q-squared), and effect size (F-squared). A hypothesis test was also carried out for direct and indirect effects.

#### 4.2 Population and Sample

The population in this study was an auditor of the City Regency Inspectorate in Jambi Province. This research sample uses saturated samples, meaning that the entire population is used as a sample. The population of respondents was 152 out of 209 samples.

### 5. Results and Discussion

#### 5.1 Measurement Model Test (Outer Model).

The outer model was evaluated using three criteria in the reflective model, namely convergent validity, discriminant validity, and CR.

##### a. Convergent validity

The loading value test results for all indicators of latent variables including competence (X1), independence (X2), organizational commitment (X3), information technology adaptation (X4), auditor performance (Y), role clarity (M1), and ambiguity (M2) obtained values above 0.5 (> 0.5). This implied that all indicators can represent the latent variables.

##### b. Discriminant validity

Table 3 Outer Model Test based on AVE Value

Latent Variable	AVE	Criteria	Description
KA (X1)	0.524	> 0.5	Valid
IA (X2)	0.544	> 0.5	Valid
KO (X3)	0.575	> 0.5	Valid
TI (X4)	0.675	> 0.5	Valid
AP (Y)	0.597	> 0.5	Valid
RC (M1)	0.750	> 0.5	Valid
RA (M2)	0.837	> 0.5	Valid

Source: Data processed by researchers, 2024.

The AVE value shows how well the construct is measured by the indicators. Values above 0.5 are often

considered adequate, showing the construct has fulfilled the validity requirements.

c. **CR**

Table 4 Outer Model Test based on CR values

Latent Variable	CR	Latent Variable	Latent Variable
KA (X1)	0.908	> 0.7	Reliable
IA (X2)	0.863	> 0.7	Reliable
KO (X3)	0.890	> 0.7	Reliable
TI (X4)	0.967	> 0.7	Reliable
AP (Y)	0.855	> 0.7	Reliable
RC (M1)	0.947	> 0.7	Reliable
RA (M2)	0.969	> 0.7	Reliable

Source: Data processed by researchers, 2024.

Table 5 shows Cronbach's Alpha (CA) values, showing that all CA values of the outer model are greater than 0.7 (CA > 0.7). This implies that the latent variables meet the reliability criteria.

Table 5 Outer Model Test based on Cronbach's Alpha (CA) values

Latent Variable	CA	Latent Variable	Latent Variable
KA (X1)	0.885	> 0.7	Reliable
IA (X2)	0.817	> 0.7	Reliable
KO (X3)	0.851	> 0.7	Reliable
TI (X4)	0.963	> 0.7	Reliable
AP (Y)	0.797	> 0.7	Reliable
RC	0.933	> 0.7	Reliable
RA	0.961	> 0.7	Reliable

Source: Data processed by researchers, 2024.

Table 5 shows that all CA values of the outer model are greater than 0.7 (CA > 0.7), suggesting the latent variables meet the reliability criteria.

5.2 Evaluation of the Inner Model (Structural Model)

The inner model was evaluated to determine the correlation between latent constructs initially hypothesized. It consists of testing the determinant coefficient (R-squared), model fit and quality indexes, predictive relevance (Q-squared), and effect size (F-squared effect size).

a) **Determinant Coefficient (R-square)**

The R-squared value was calculated to determine the level of variation in the effect of the independent on the dependent variable. Ghazali and Latan (2016) categorized the R-squared value into 0.67 (strong), 0.33 (moderate), and 0.19 (weak). Table 6 shows the result of the R-squared values.

Table 6 R-squared Values

Variable	R-squared Value
Auditor Performance (Y)	0.791
Role Clarity (M1)	0.712
Role Ambiguity (M2)	0.700

Source: Data processed by researchers, 2024

**b) Good of Fit Model Test**

Table 7 Good of Fit Model

No	Model Fit and Quality Indices	Criteria	Value	Desc.
1	Average path coefficient (APC)	Accepted if $p < 0.05$	$p = 0.001$	Accepted
2	Average R-squared (ARS)	Accepted if $p < 0.05$	$p < 0.001$	Accepted
3	Average adjusted R- squared (AARS)	Accepted if $p < 0.05$	$p < 0.001$	Accepted
4	Averageblock VIF (AVIF)	Acceptable if $\leq 5$ ideally $\leq 3$	2.297	Accepted
5	Average full collinearity VIF (AFVIF)	Acceptable if $\leq 5$ ideally $\leq 3$	3.201	Accepted

Source: Data processed by researchers, 2024.

Based on the output results, the goodness of fit model criteria have been fulfilled, indicated by the APC, ARS, and AARS values that fulfilled the standards according to the predetermined criteria ( $p < 0.05$ ) as well as VIF and AFVIF  $\leq 5$ . These results imply the model can be considered ideal or good.

**c) Predictive Relevance (Q-Squared)**

Table 8 Q-Squared Values

Variables	Q-Squared Values
Auditor Performance (Y)	0.679
Role Clarity (M1)	0.714
Role Ambiguity (M2)	0.701

Source: Data processed by researchers, 2024.

Based on the output results in Table 8, the Q-squared value is greater than zero with auditor performance of 0.679, role clarity of 0.714, and role ambiguity of 0.701.

**d) Effect Size (f<sup>2</sup>) values**

Table 9 Effect Size for Path Coefficients

	KA	IA	KO	TI	RC	RA
AP (Y)	0.021	0.093	0.191	0.134	0.329	0.022
RC (M1)	0.127	0.035	0.088	0.463		
RA (M2)	0.135	0.028	0.220	0.317		

Source: Data processed by researchers, 2024.

The output results showed that the effect size value of competence, independence, organizational commitment, information technology adaptation, role clarity, and role ambiguity on auditor performance was 0.021 (moderate), 0.093 (moderate), 0.191 (moderate), 0.134 (moderate), 0.329 (moderate), and 0.022 (weak) respectively. Furthermore, the effect size value of role clarity in mediating the relationship between competence, independence, organizational commitment, and information technology adaptation with auditor performance was 0.127 (moderate), 0.035 (weak), 0.088 (weak), and 0.463 (large) respectively. The effect size value of role ambiguity in mediating the relationship between competence, independence, organizational commitment, and information technology adaptation with auditor performance was 0.135 (weak), 0.028 (weak), 0.220 (moderate), and 0.317 (moderate) respectively.

### 5.3 Direct Effect Hypothesis Test

The hypothesis test result has four direct effect models, namely competence, independence, organizational commitment, and information technology adaptation on auditor performance as shown in Figure 2.

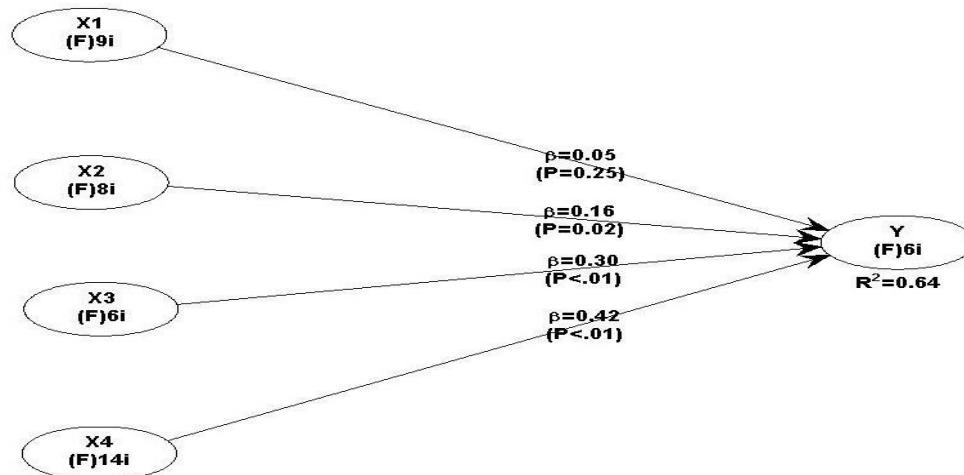


Figure 2. Direct Effect Hypothesis Test

Table 10 shows the direct effect output path coefficient and p-value.

Table. 10 Direct Effect Hypothesis Test

No	Variable	Path Coefficients	P-Values	Results
1	Competence→Auditor Performance	0.05	0.25	Insignificant
2	Independence→Auditor Performance	0.16	0.02	Significant
3	Organizational Commitment→Auditor Performance	0.30	< 0.01	Significant
4	Information Technology Adaptation→Auditor Performance	0.42	< 0.01	Significant

Source: Data processed by researchers, 2024.

The direct effect hypothesis test estimation in Table 10 is as follows:

H1: Competence does not affect auditor performance.

The test results showed that competence (X1) had no effect with a coefficient value of  $\beta$  0.05 and a p-value of 0.25 ( $> 0.05$ ). This shows that the H1 hypothesis is rejected.

H2: Independence has a significant positive effect on auditor performance

The test results showed that independence (X2) had a significant positive effect on auditor performance (Y) with a coefficient value of  $\beta$  0.16 and a p-value of 0.02 ( $< 0.05$ ). This shows that the H2 hypothesis is accepted.

H3: Organizational commitment has a positive and significant effect on auditor performance.

The test results showed that organizational commitment (X3) had a positive and significant effect on auditor performance (Y) with a coefficient value of  $\beta$  0.30 and a p-value  $< 0.01$  ( $< 0.05$ ). This shows that the H3 hypothesis is accepted.

H4: Information Technology Adaptation has a significant positive effect on auditor performance.



The test results showed that information technology adaptation had a significant positive effect on auditor performance (Y) with a coefficient value of  $\beta$  0.42 and a p-value  $<0.01$  ( $<0.05$ ). This shows that H4 is accepted.

#### 5.4 Indirect Effect Hypothesis Test

The test results for indirect or mediation effects are shown in Figure 3.

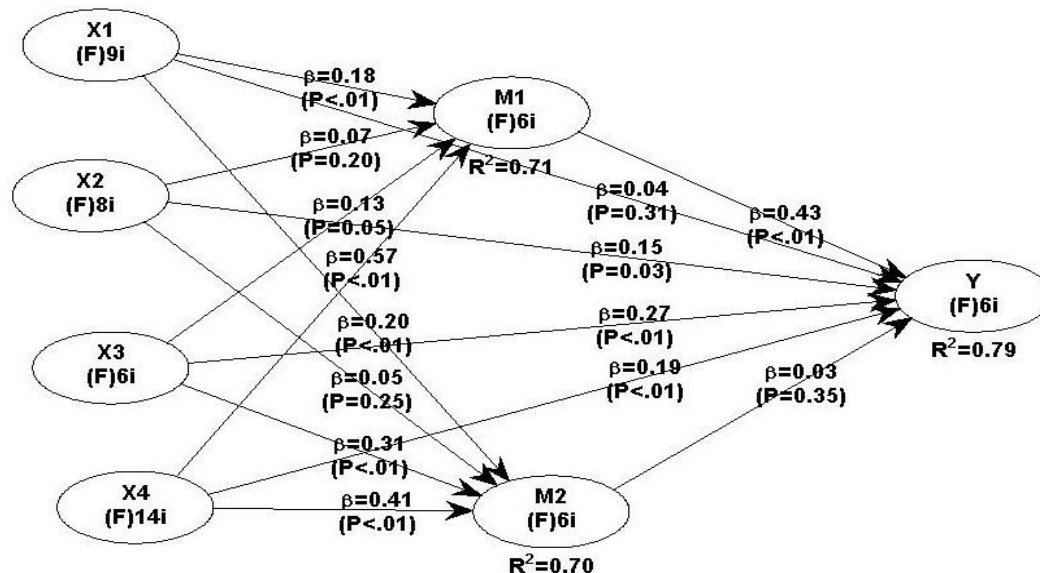


Figure 3. Indirect Effect Hypothesis Test

The analysis results for the indirect effect hypothesis test are presented in Table 11.

Table. 11 Indirect Effect Hypothesis Test

No	Variable	Path Coefficient	P-Values	p1 x p2 Values	Form of Mediation
5	KA → RC → AP	0.18 ***	0.43 ***	0.0001	Full Mediation
6	IA → RC → AP	0.07	0.43***	0.0002	Partial Mediation
7	KO → RC → AP	0.13 **	0.43***	0.0005	Partial Mediation
8	TI → RC → AP	0.57 ***	0.43 ***	0.0001	Partial Mediation
9	KA → RA → AP	0.20 ***	0.03	0.0035	Full Mediation
10	IA → RA → AP	0.05	0.03	0.0875	No Mediation
11	KO → RA → AP	0.31***	0.03	0.0035	Partial Mediation
12	TI → RA → AP	0.41***	0.03	0.0035	Partial Mediation

Source: Data processed by researchers, 2024. Description: \*\*\*  $p < 0.01$  \*\* $p < 0.05$  \*  $p = 0.03$

Results of the hypothesis of indirect effect or mediation in this research:

H5: Competence affects auditor performance mediated by role clarity

The test results showed that the direct effect of competence (KA) on auditor performance (AP) decreased with a path coefficient value of 0.04 and a p-value of 0.31 ( $> 0.05$ ). This implies that the mediating variable fully mediates the structural model but the effect is indirect. Through the KA → RC path, it has a significant positive effect with a coefficient value of 0.18 and a p-value  $< 0.01$ , and (2) RC → AP has a significant positive effect with a coefficient value of 0.43 and a p-value  $< 0.01$  as well as the products p1 and p2 of 0.0001. This shows that Hypothesis H5 is significantly supported and the form of mediation is full.

**H6: Independence affects auditor performance mediated by role clarity**

The test results show that the direct effect of auditor independence (IA) on performance (AP) has decreased with a path coefficient value of 0.15 and a p-value of 0.03 ( $<0.05$ ), meaning the mediating variable does not mediate the structural model. The indirect effect through IA  $\rightarrow$  RC is not significantly supported with a coefficient value of 0.07 and a p-value  $<0.20$ . (2) RC  $\rightarrow$  AP is significantly supported with a coefficient value of 0.43 and a p-value  $<0.01$ . These results indicate that Hypothesis H6 is supported and the form of mediation carried out is partial.

**H7: Organizational commitment affects auditor performance mediated by role clarity**

The test results show that the direct effect of organizational commitment (KO) on auditor performance (AP) has decreased with a path coefficient value of 0.27 and a p-value  $<0.01$ , meaning the mediating variable partially mediates the structural model. The indirect effect through the KO $\rightarrow$  RC path is significantly supported with a coefficient value of 0.13 and a p-value = 0.05. (2) RC  $\rightarrow$  AP is significantly supported with a coefficient value of 0.43 and p  $<0.01$ . These results indicate that Hypothesis H7 is significantly supported and the form of mediation is partial.

**H8: Information technology adaptation affects auditor performance mediated by role clarity**

The test results showed that the direct effect of information technology adaptation (TI) on auditor performance (AP) decreased with a path coefficient value of 0.19 and a p-value  $<0.01$ . This implied that the mediating variable partially mediated the structural model. The indirect effect through the TI  $\rightarrow$  RC path was significantly supported with a coefficient value of 0.57 and a p-value  $<0.01$ , while (2) RC  $\rightarrow$  AP was significantly supported with a coefficient value of 0.43 and p  $<0.01$ . The results show that Hypothesis H7 is significantly supported and the form of mediation is partial.

**H9: Competence affects auditor performance mediated by role ambiguity**

The test results showed that the direct effect of auditor competence (KA) on performance (AP) decreased with a path coefficient value of 0.04 and a p-value  $<0.01$ . This implied that the mediating variable fully mediated the structural model. The indirect effect through the KA  $\rightarrow$  RA path was significantly supported with a coefficient value of 0.20 and a p-value  $<0.01$ , while (2) RA  $\rightarrow$  AP was not supported with a coefficient value of 0.03 and p 0.35. The results show that Hypothesis H9 is supported and the form of mediation is full.

**H10: Independence does not affect auditor performance mediated by role ambiguity**

The test results showed that the direct effect of auditor independence (IA) on performance (AP) decreased with a path coefficient value of 0.15 and a p-value of 0.03 ( $<0.05$ ). This implied that the mediating variable partially mediated the structural model. The indirect effect through the IA $\rightarrow$ RA path was not supported with a coefficient value of 0.05 and a p-value of 0.25. Similarly, (2) RA $\rightarrow$ AP was not supported with a coefficient value of 0.03 and a p-value of 0.35. These results show that Hypothesis H10 is not supported and there is no mediation.

**H11: Organizational commitment affects auditor performance mediated by role ambiguity**

The test results showed that the direct effect of information technology adaptation (TI) on auditor performance (AP) decreased with a path coefficient value of 0.19 and p  $<0.01$ . This implied that the mediating variable partially mediated the structural model. The indirect effect through the TI  $\rightarrow$  RC path was significantly supported with a coefficient value of 0.57 and a p-value  $<0.01$ . Meanwhile, (2) RC  $\rightarrow$  AP was significantly supported with a coefficient value of 0.43 and a p-value  $<0.01$ . These results show that Hypothesis H11 is supported and the form of mediation is partial. The test results showed that the direct effect of organizational commitment (KO) on auditor performance (AP) decreased with a path coefficient value of 0.27 and a p-value of 0.01 ( $<0.05$ ). This implied that the mediating variable partially mediated the structural model. The indirect effect through the KO $\rightarrow$ RA path was significantly supported with a coefficient value of 0.31 and a p-value of 0.01, while (2) RA $\rightarrow$ AP was not supported with a coefficient value of 0.03 and a p-value of 0.35

**H12: Information technology adaptation affects auditor performance mediated by role ambiguity.**

The test results show that the direct effect of information technology adaptation (TI) on auditor

performance (AP) has decreased with a path coefficient value of 0.19 and a p-value  $< 0.01$ , meaning the mediating variable partially mediates the structural model. Meanwhile, the indirect effect through the TI  $\rightarrow$  RA path is significantly supported with a coefficient value of 0.41 and a p-value  $< 0.01$ . (2) RA  $\rightarrow$  AP is not significantly supported with a coefficient value of 0.03 and a p-value of 0.35. These results indicate that Hypothesis H12 is supported and the form of mediation is partial.

## 6. Conclusions and Suggestions

### 6.1 Conclusion

1. Auditor competence did not affect performance
2. Auditor independence affected performance
3. Organizational commitment affected auditor performance
4. Information technology adaptation affected auditor performance
5. Auditor competence affected performance through role clarity
6. Auditor independence affected performance through role clarity
7. Organizational commitment affected auditor performance through role clarity
8. Information technology adaptation affected auditor performance through role clarity
9. Auditor competence affected performance through role ambiguity
10. Auditor independence did not affect performance through role ambiguity
11. Organizational commitment affected auditor performance through role ambiguity
12. Information technology adaptation affected auditor performance through role ambiguity.

### 6.2 Suggestions

From the results of this research, it is hoped that the Inspectorate Service will improve auditor competency both through professional education and academic education. Increasing career development for auditor positions by increasing training, and workshops. And Providing clarity on the role of auditors when carrying out the audit process and maximizing the role of guidance and supervision as well as clarity on the main duties of the auditor's function in conducting audits.

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