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Independencies as Intervening Variable in Role Conflict and Role Ambiguity on Internal Audit Quality

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Abstract

The ways by which government internal control apparatus (GICA) implements internal audit has been found by the supreme audit institutions (SAIs) not to be optimal as it can be seen in their potential misuse of state finance. These findings indirectly show low commitment of the independence (INDP) of the internal auditor. INDP was found to be the most important criteria with effect on internal audit function. The fundamental position of internal audit function creates a challenge for them in maintaining their INDP, as role conflict (RC) and role ambiguity (RA) emerge. This study analysed the effect of direct and indirect RC and RA on internal audit quality (IAQ). The indirect effect was analysed through the use of INDP as the mediating variable. Data was obtained from questionnaires distributed to 180 internal auditors in 15 local governments in South Sumatra. The results showed that the RC have no direct significant effect on IAQ, but have indirect effect on IAQ through mediation of INDP. Meanwhile, RA was found to have significant negative effect both directly and indirectly on the IAQ. With relation to RC on IAQ and with the use of INDP as moderating variable there was full mediation while it has partial mediation in relation to RA.

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1. Introduction

There is still no optimal implementation of internal audit function by government internal control apparatus (GICA). This was revealed by the findings of the supreme audit institutions (SAIs) as regards potential deviations of state finances using significant amounts. Based on the report from the examination of 1st semester of 2015, SAIs found 4,609 non-compliance problems (58.42%) that had effect on finances up to the tune of Rp21.62 trillions. With respect to local government, SAIs found that internal control weaknesses and non-compliance to the laws also have great value. This shows that, in

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2015, there was problem of internal weakness in many local government of South Sumatera.

The large number of SAIs findings as regards effectiveness and non-compliance of internal control system (ICS) to the laws reflect that the implementation of internal audit function by regional inspectorate is questionable. Lack of optimal quality of internal audit will certainly have an impact on the effectiveness of ICS. DeAngelo (1981) said that determinants of quality in audit services include detecting material misstatements and reporting them. The ability to detect faults is influenced by the competence of the auditor while the ability to report the fault is influenced by the independence rate.

The **International Standards for the Professional Practice of Internal Auditing** has identified the independence of internal auditors as the most important criteria for the effectiveness of internal audit functions (Ahmad & Taylor, 2009). The competence of the people in charge of audit will be of no value if they are not independent in the process of collecting and evaluating evidence (Arens et al., 2017).

Based on these explanations, it can be concluded that the number of SAIs findings related to the effectiveness of ICS and non-compliance to the laws indirectly indicates that there is low commitment of independence for government internal auditor (in this case the Regional Inspectorate) in carrying out its role of giving objective and independent recommendation as well as providing consultancy services to enhance the value and performance of the local government as a working partner of the local government.

The basic position of internal auditors can create a challenge for them in maintaining independence (Sarwono et al., 2018). According to Ahmad & Taylor (2009), this is attributed to the submission that, firstly, the role of internal auditors contains inherent conflict. Role conflict (RC) includes the potential contradictions between the role of audit and the role of management consultation; it can also be described to be the potential difference between the direction of auditors' professional organization and the demands of the management of the organization they work for. Cooperation and coordination during consultation activities allows the emergence of close social relations between local government internal auditors and management teams of government units (Novriansa & Riyanto, 2016). A sense of shyness and tolerant attitude of auditors toward management will make it difficult for auditors to act independently when carrying out their oversight role.

RC can also occur between auditors who tend to retain their professionalism and those that wishes or are privileged to be auditing institutions. In many assignments, it is possible that there may be a discrepancy between the organizations that are represented by the Internal Auditor Profession Standards. The bureaucratic practice may cause the procedures and work practices of the government to deviate from the standard of professional practice. Therefore, in audit environment, there may be a large apparatus of the audit profession employed by the Inspectorate in running an acceptable thing as government officials.

The second challenge is the increase in the possibility of role ambiguity (RA). This is spurred by the complex conditions and changes in the operational environment of internal auditors including complexity as well as changes in regulations and technology. When faced with ambiguity, internal auditors will have less certainty about whether the

information collected in their field inspection is objective and relevant. Thus, the role of ambiguity can undermine their ability to exercise professional independence (INDP) (Ahmad & Taylor, 2009).

Relationship between INDP and internal audit quality (IAQ) was an interesting relationship to be examined because of the importance of INDP in IAQ (DeAngelo, 1981). DeAngelo (1981) statement that INDP had a significant effect on IAQ is supported by several studies including Mayangsari (2003); Alim et al. (2007); Dityatama (2015). Meanwhile, RC and RA relationship to IAQ were studied by Nor (2011) who found that auditors that have role conflict tend to engage in IAQ and that reduction in RA have no direct effect on IAQ.

Researches carried out on RC showed that RC is related to negative work results. Fried et al. (1998) stated that RC decreases employees' performance. RC also negatively affects job performance and satisfaction of auditors (Fisher, 2001; Fried et al., 1998; Agustina, 2009; Fanani et al., 2008). In addition, RC negatively affects job achievement (Viator, 2001). The results from research carried out by Nor (2011) indicated that auditors who experience RC tend to engage in audit quality reduction actions.

Jackson & Schuler (1985) showed that RA is related to negative work results, including low job satisfaction, low organizational commitment, job achievement decline, high job stress and high intention to move. (Novriansa & Riyanto, 2016) found that RA negatively affects INDP. RA was also negatively correlated to job performance (Viator, 2001; Fisher, 2001; Agustina, 2009). Fried et al. (1998) found that RA causes a decline in the level of performance of employees in industrial firms of Israel.

When an auditor experiences RC, it may undermine the INDP of the auditor and his or her ability to conduct a reasonable audit (Koo & Sim, 1999). If auditors try to maintain their professional ethical attitude, it would damage the position of the internal auditor, so that the auditor becomes vulnerable to the pressure from management and this may result in a decrease in INDP commitment (Koo & Sim, 1999). The statement of Koo & Sim (1999) is reinforced by the results of Ahmad & Taylor (2009) studies which found that role conflict negatively affects INDP.

So as to be able to do their jobs well, employees need certain information about their job description such as what they are expected to do and what they do not have to do. Employees need to know their rights, privileges and obligations. Rizzo et al. (1970) stated that RA indicates that what is expected is unclear because of lack of information about a role and what is required in a task. Ahmad & Taylor (2009); Novriansa & Riyanto (2016) found that RA negatively affects INDP. Knapp (1987) stated that when the exact technical standards are not clear to the auditor, management tends to get the output it likes. Therefore, the lack of clarity of guidelines, duties, responsibilities standards and effective time allocations have the possibilities of reducing the INDP of auditors.

DeAngelo (1981) stated that audit quality can be measured with the use of two main factors which are the ability to detect faults occurring within an organization and the ability to report errors. The ability to report errors is strongly influenced by the level of independence of the auditor. Internal Auditors should not be placed in a position where their independence can be questioned and feel inadequate to make objective professional judgments (Vanasco, 1994). Ideally, internal auditors should be free to report their audit and reporting activities without being influenced by anyone. The

17 **International Standards for the Professional Practice of Internal Auditing** has identified the INDP of internal auditors as the most important criteria for the effectiveness of internal audit function (Ahmad & Taylor, 2009).

Alim et al. (2007) also found that INDP has a significant effect on the quality of audit. Dityatama (2015) examined the influence of competence and INDP on Due Professional Care (DPC) of Internal Auditor and its impact on audit quality. They found that competence and INDP have a positive effect on audit quality through the use of Due Care Professional mediation.

RC faced by auditor in the Regional Inspectorate is RC in audit assignment and supervision and RC that occurs when there is a difference of demand/expectation between the organization where they are sheltered by Internal Auditor Professional Standard (Ahmad & Taylor, 2009; Novriansa & Riyanto, 2016). The complexity of bureaucracy can lead to procedures and work practices of government deviating from professional practice standards. It is quite possible that the Inspectorate apparatus will carry out an acceptable thing by government officials but which are prohibited in the audit profession. The RC experienced by internal auditor may make the auditor to become vulnerable to the pressure from the object he or she is examining. This led to the decline of independence for the internal auditor (Koo & Sim, 1999). This deterioration has effect on the increased opportunities of neglecting professional ethics and standards as well as the decline in the report of violation levels, irregularities and weaknesses of the internal control system which indicate the deterioration of IAQ.

Ahmad & Taylor (2009) argued that RA will increase the probability that a person will be dissatisfied with their role, experience anxiety, distort reality and, finally, making their performance less effective. Moreover, when faced with ambiguity, internal auditors would be less certain on whether the information they collected in their field inspection is objective and relevant. Thus, RA can damage their ability to be professionally independent. Nor (2011) found that role ambiguity does not directly affect audit quality but affects quality through job stress and job performance.

This research is a development of Ahmad & Taylor (2009) which only examined the influence of RC and RA on the INDP commitment of private companies' internal auditors. This research added IAQ variable as another research variable and local government internal auditor was taken as the object of the research. Researchers suspected that there is a possible relationship between IAQ and the phenomenon of RC and RA as experienced by internal auditors through an intermediary of auditor INDP commitment. As a result of this, researchers wanted to find out whether the quality of government internal audits have not been optimally affected by the INDP of internal auditors which is limited because they are under the local government control and also to know the RC between audit and consultancy assignment as well as the ambiguity of task, authority, responsibility and standards when carrying out the audit task.

2. Methods

The population of this study were all the auditors at the Regional Inspectorate of all local governments in South Sumatera Province (except PALI and Musi Rawas Utara). These local governments have functional position of auditors and supervisors with 326

certified auditors filling them. PALI and Musi Rawas Utara were not included in the research because they were just established in 2013 and as a result of that they are not adequate for the research because of the number and experience of their auditors. Systematic random sampling was used as the sample selection technique. The number of samples were selected using Taro Yamane or Slovin formula and as many as 180 samples were obtained.

Questionnaires were structured based on a five point Likerts scale. This gave the respondents the opportunity of responding to the questions by selecting from five options. Answer strongly disagree with value 1, disagree with value 2, neutral with value 3, agree with value 4, and strongly agree with value 5. The Preparation of statement items in the questionnaire was done with reference to the operational definition of the research variables.

RC is a conflict experienced by the auditor which is related to their role in consulting and auditing assignments as well as the conflict between their profession and organizational demands and personal role conflict. RC are measured using instruments developed by Rizzo et al. (1970) and modified by Ahmad & Taylor (2009) as follows: 1) inter-RC with indicators of organizational demand and standards of the internal audit profession; 2) intra-sender RC with audit role indicators and the role of consultancy services; and 3) personal RC with indicators of illegal acts, unethical actions when targeting or families.

RA is the unclear work guidelines, duties, responsibilities, standards and allocations of the effective time required for the auditor of the inspectorate to achieve their roles. To measure RA, the instrument developed by Ahmad & Taylor (2009) was used. The instruments were based on the modification of the instruments developed by Rizzo et al. (1970) founded on the ambiguity theory of Kahn et al. (1964) and items contained in ISPPIA 2006 international standards. Five dimensions that were used to measure RA are guidelines, duties, responsibilities, standards, and time.

Measurement used in testing INDP was developed by Jamaluddin & Syarifuddin (2014) with reference to the regulations of the Ministry of Administrative Reform on APIP Audit Standards. Dimensions used in measuring INDP of internal auditors included the position of APIP auditors and objectivity.

IAQ is the ability of internal auditors to discover the ineffectiveness of internal controls and to provide recommendations as well as follow-ups recommendations provided. IAQ is measured by using the instrument adopted from Jamaluddin & Syarifuddin (2014) which refers to the Minister of Manpower regulation as well as regulation of the State Audit Board of Indonesia as regards State Audit Standards. IAQ consists of seven indicators, namely, implementation review and audit quality, the accuracy of audit findings, skepticism, recommendation value, report clarity, audit benefits and follow-up audit results.

Transformation of ordinal data to interval data has to meet some of the parametric analysis requirements for which data are, at least, at interval scale. The simplest transformation technique is through the use of Method of Successive Interval (MSI). Path Analysis is a statistical technique used in testing clausal relation between two variables or more. The importance of path analysis is found in its linear equation system.

Path analysis differs with regression analysis because this analysis allows testing variables with mediating or intervening variable.

The regression equation is:

$$Y = a_0 + a_1X_1 + a_2X_2 + E_1 \dots (1)$$

$$Z = \lambda_0 + \lambda_1X_1 + \lambda_2X_2 + \lambda_3Y + E_2 \dots (2)$$

Whereas:

X1 = Role Conflict

X2 = Role Ambiguity

Y = independency

Z = Internal Audit Quality

The coefficient of direct effect, indirect effect and total effect can be determined using the following relationships:

Direct Effect: α_1 = Direct effect of X_1 on Y, α_2 = Direct effect of X_2 on Y, λ_1 = Direct effect of X_1 on Z, λ_2 = Direct effect X_2 on Z, and λ_3 = Direct effect of Y on Z.

Indirect Effect: $\alpha_1\lambda_3$ = Indirect effect of X_1 on Z through Y, and $\alpha_2\lambda_3$ = Indirect effect of X_2 on Z through Y.

Total Effect: $\lambda_1 + \alpha_1\lambda_3$ = Total direct and indirect effect of X_1 on Z, and $\lambda_2 + \alpha_2\lambda_3$ = Total direct and indirect effect of X_2 on Z.

3. Results and Discussion

Respondents in this study included one hundred eighty internal auditors spread fifteen Regencies Inspectorate of South Sumatera consisting of Functional Position of Auditor and Functional Position of Supervisor of Administration of Local Government Affairs. The number of questionnaires distributed was 180 copies and the number of questionnaires that were returned was 180 copies which mean that the rate of return is 100%. Based on the research subjects mentioned earlier, the characteristics of respondents in 15 Regencies Inspectorate of South Sumatra that was obtained include: gender, age, level of education, and academic background.

Table 1 Respondent Characteristics

Respondent Characteristics		Frequency	
		Numbers	Percentage
Gender	Male	113	67.28
	Female	67	37.22
Age	20-30 years	11	6.11
	31-40 years	86	47.78
	41-50 years	44	24.44
	Up to 51 years	39	21.67
Level of Education	S2	47	26.11
	S1	130	72.22
Academics Background	Diploma	3	1.67
	Accounting	38	21.11
	Non-accounting	142	78.89

RC does not have significant effect on IAQ. RA has significant affected on IAQ with the coefficient path of -0.231. The coefficient score with a negative sign indicates an inverse proportion. It means that the higher score of the RA would produce lower score for IAQ. RC has significantly affected INDP with path coefficient score of -0.340. The coefficient score with negative sign indicates an inverse proportion. RA has also significantly affected INDP with path coefficient score of -0.314. INDP has a significant positive affected on IAQ with path coefficient score of 0.504. Coefficient score with positive sign indicates direct affected. That is, higher score of INDP will result in the higher score of IAQ.

The analysis of the results through hypothesis testing shows that RC does not significantly affect IAQ. This suggests that RC is not a factor that plays an important role in the determination of high IAQ. The results of this study rejected hypothesis 1 that RC has a negative effect on IAQ. The findings of this study were not in line with the role theory which stated that when the behavior expected of an individual is inconsistent or present a potential conflict, such individual would be stressed, depressed, dissatisfied, and work less effectively than if expectations do not present potential conflict (Kahn et al., 1964). The results of this study also indicated that the presence or absence of RC experienced by inspectorate auditors does not affect IAQ.

The result of this study supports other research works, Firdaus (2007) which stated that RC has no effect on the performance of an auditor. This is because the auditor considers conflict to be an inherent part of the job, so it can not affect the way they perform the auditing task. Hamner & Tosi (1974) argued that individuals perceive RC as given in organizational settings and that they assume that it will not be a problem for them or make them feel dissatisfied at work when they have RC. Similarly, RC exists within the audit environment, which does not result in job dissatisfaction (Senatra, 1980), then it does not affect their job performance.

The result of this study was not consistent with Nor (2011) which found that auditors who experience RC tend to engage in decreasing audit quality. Many researches, Viator (2001); Agustina (2009) found that RC had significant negative effect on the performance of auditor. Research of Fried et al. (1998) also stated that RC will decrease employee performance. Fisher (2001) found that RC has significant negative effect on job performance and job satisfaction of auditors.

The results of the analysis through hypothesis testing showed that RA has a significant effect on IAQ. This implies that RA plays an important role in the determination of high IAQ. The results of this study accepted hypothesis 2, that RA has negative effect on IAQ. The results of this study were in line with the role theory which states that RA will increase the probability that a person will be dissatisfied with role, anxiety, distort reality and thus results in less effectiveness in performance (Kahn et al., 1964).

This finding is also in line with Novriansa & Riyanto (2016) that found that RA has a negative relationship with performance of Inspectorate auditor. Viator (2001); Fisher (2001); Agustina (2009) found that RA is negatively correlated with achievement of work. Fried et al. (1998) found that role uncertainty leads to a decrease in levels of performance.

The result of this study is also inline to Jackson & Schuler (1985) which suggested that RA is related to negative work outcomes, including low job satisfaction, organizational commitment, job impairment, high job tension and high intention to move from previous job. Beauchamp et al. (2005) stated that if individuals are unclear about their leading roles it may lead to a decrease in their performance.

RC has a significant negative effect on the INDP of auditor. This implies that RC is one of the factors that play important role in the determination of high INDP of auditors. The higher score of RC will lead to decreased INDP of auditors. Conversely, if the score of RC is lower, the auditor's INDP will increase. The result of this research showed the accepted of hypothesis 3 which states that RC has a significant negative effect on auditor INDP.

The result of this study is in line with the role theory that stated that RC can negatively affect the way individuals think (Kahn et al., 1964). In other words, RC can decrease independency commitment of an individual. The result of this study also agreed with Ahmad & Taylor (2009) which showed that RC has significant negative effect on the independency commitment. Koo & Sim (1999) also stated that RC experienced by the auditor may undermine the auditor's independency and ability to conduct a reasonable audit. If the auditor tries to maintain their professional ethical stance, it will endanger the position of the internal auditor, such that the auditor becomes vulnerable to pressure from the management and leads to a decrease in independency commitment.

The result obtained from the hypothesis testing showed that RA has a significant negative effect on auditor INDP. This suggests that RA is one factor that plays an important role in the determination of high INDP of auditors. The lower score of RA will encourage increased auditor INDP. Conversely, if RA is high, there will be decrease in INDP of auditors. The result of this research was the accepted of hypothesis 4 which states that RA has negative effect on auditor INDP.

The results of this study in line with the role theory which stated that internal auditors who must deal with RA tend to have difficulty maintaining independence commitment (Kahn et al., 1964). The findings of this study were consistent with Ahmad & Taylor (2009); Novriansa & Riyanto (2016) who found that RA has negatively affected the commitment of independence. Knapp (1987) stated that when the right technical standards are unclear to auditor, management tends to get the output it likes. Therefore, lack of clarity on effective guidelines, duties, responsibilities, standards and time allocations have the possibilities of decreasing independence for auditors. Ahmad & Taylor (2009) argued that RA can create pressures that make internal auditors more vulnerable to their audit judgment and undermines their independency commitment.

The result of the hypothesis testing revealed that INDP of auditors has significant positive effect on IAQ. This means that auditor INDP plays an important role in having high IAQ. The higher the auditor's INDP, the higher the IAQ. The finding of this study was the accepted of hypothesis 5 which states that INDP has a positive effect on IAQ. These findings are supported by the research of Alim et al. (2007); Dityatama (2015) who found that independence of auditors has positive effects on audit quality.

The indirect effect is an indirectly measured influence of one variable on another through an intermediate variable. The coefficient of indirect effect is obtained by

multiplying the result of direct effect. The testing for the significance of indirect effect was done with Sobel test. From this test the value of sig. (2-tailed) to test the significance of indirect effect between two (2) variables through mediation variables was discovered.

Based on the result gotten from mediation variable examination, it was discovered that auditor INDP is mediating the effect of role conflict on IAQ. Given that the direct impact of RC on IAQ is not significant, then it can be concluded that INDP is in full mediation. This means that RC only influences IAQ through mediation of INDP. The finding of this study was the accepted of hypothesis 6 which states that RC has a significant effect on IAQ through auditor INDP.

This result agreed with the role theory that stated that when the behavior that is expected from an individual is inconsistent or conflicts, such individual would be stressed, depressed, dissatisfied and work less effectively than when the expectations do not contain any form of conflict (Kahn et al., 1964). Thus, RC can negatively affect the way individuals think. In other words, RC can decrease auditors' independence commitment. Koo & Sim (1999) also stated that RC experienced by the internal auditor has the probability of resulting in the auditor being vulnerable to pressure from the object examined. This may damage the INDP of internal auditors. The damage caused to the internal auditor independency influences increment in the possibilities of neglecting the professional ethics and declining reporting levels of violations, irregularities and weaknesses of the internal control system which indicates a decrease in IAQ.

This finding was supported by Ahmad & Taylor (2009) who found that RC has negatively affected the commitment of independency. Nor (2011) also found that auditors with RC tend to engage in audit quality reduction measures. Viator (2001) found that RC has negatively affected work performance. Fanani et al. (2008) also revealed in their research that RC has a significant effect on auditor performance. Alim et al. (2007) found that auditor INDP had a significant effect on IAQ. If associated with the fact that direct effect of RC on IAQ is not significant, it can be concluded that RC will not affect the IAQ without auditor INDP. These results indicate the importance of the internal auditor INDP in improving IAQ.

Based on the result of mediation variable testing carried out it was discovered that INDP mediates the effect of RA on IAQ. Given that the direct effect of RA on IAQ is significant, it can be concluded that INDP is only a partial mediator, since RA can directly affect IAQ without involving INDP mediation. The findings from this study accepted hypothesis 7 which states that RA significantly affected IAQ through auditor INDP.

This research was supported by role theory that stated that RA will increase the probability of someone being dissatisfied with role, anxiety, distort reality and thus decrease performance effectiveness (Kahn et al., 1964). The role theory also showed that RA will increase when organizational complexity exceeds the range of individual understanding. Thus, since internal auditor must deal with RA, it is difficult to maintain commitment of INDP behaviour. Ahmad & Taylor (2009) also stated when internal auditors are faced with RA, they will not be certain if the information they collected during field inspection is objective and relevant. Therefore, RA can damage their ability to become INDP professional. This finding is also in line with Nor (2011) that found that

RA does not directly affect IAQ. Ahmad & Taylor (2009); Novriansa & Riyanto (2016) found that RA has a significant affected on job performance.

The results of this study indicated that RC does not directly affect IAQ, but affect it indirectly through the INDP of auditors. The implication of this finding is that the inspectorate auditor must maintain its independent stance despite being in the audit and consulting services role, when there is a variation in the demands of the organization to which they are based (Regency Government) with professional standards or when they encounter difficulty in making an objective assessment of the assignment when the target is a partner or family. This study does not alter the theoretical role that as a certain character and in his position as a character, he is expected to behave in a certain way. Auditor is expected to behave independently in carrying out his or her function.

The results showed a significant negative relationship between RC and RA on IAQ through INDP. This can be interpreted in terms of RC and RA which means that the auditor will find it difficult to maintain its INDP and this will result in lower IAQ. Although the causes of conflict cannot be eliminated in the audit environment, the inspectorate can take the necessary steps to manage the conflict level by making efforts to reduce the factors that trigger the emergence of role conflict and the ambiguity of the role within the audit department.

Some of the solutions that can be implemented include, firstly, the inspectorate should try to reduce the violations in the chain of command that produce incompatible orders. Secondly, the Inspectorate must formalize unclear rules and procedures, so auditors have better guidance to perform their tasks efficiently. The inspectorate must also conduct special mentoring or training related to new rules or regulations. This will help the auditors to always update themselves about new rules and regulations from time to time. In addition, supervision and co-ordination are required together with the clarifications of the job description of each auditor in the department.

4. Conclusion

With respect to the results and discussions that have been carried out, it can be concluded that firstly, RC does not have significant direct effect on IAQ. Meanwhile RA has significant direct effect on IAQ. Secondly, RC and RA have significant negative effects on INDP of auditors. Thirdly, auditor INDP has significant positive effect on IAQ. Fourthly, INDP significantly mediated the effect of RC and RA on IAQ. INDP played a full mediation role on the effect of RC on IAQ. Meanwhile INDP played a partial mediation role in the effect of RA on IAQ.

The instruments used in measuring variables in this study were fully adopted from previous studies, so it is possible that there are some weaknesses in modifying the instruments to meet up with the objective of this research work. In addition, the results of this study can only be limited to research bordering on the Regency Inspectorate in South Sumatra, thus allowing differences in results and conclusions if done for different objects and professions.

Therefore, one suggestion for future research works is that they can be conducted with research instruments with a defined rule approach that can be easily perceived or

that is close to the actual events. Future research can also broaden the discussion of research conducted by adding other variable that may affect IAQ or auditor performance such as role excess variables. In addition, future research may also extend the scope of the research by extending the object of observation to regency inspectorate in some provinces, so that the results of the research can represent RC phenomenon and RA among all government internal auditors.

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